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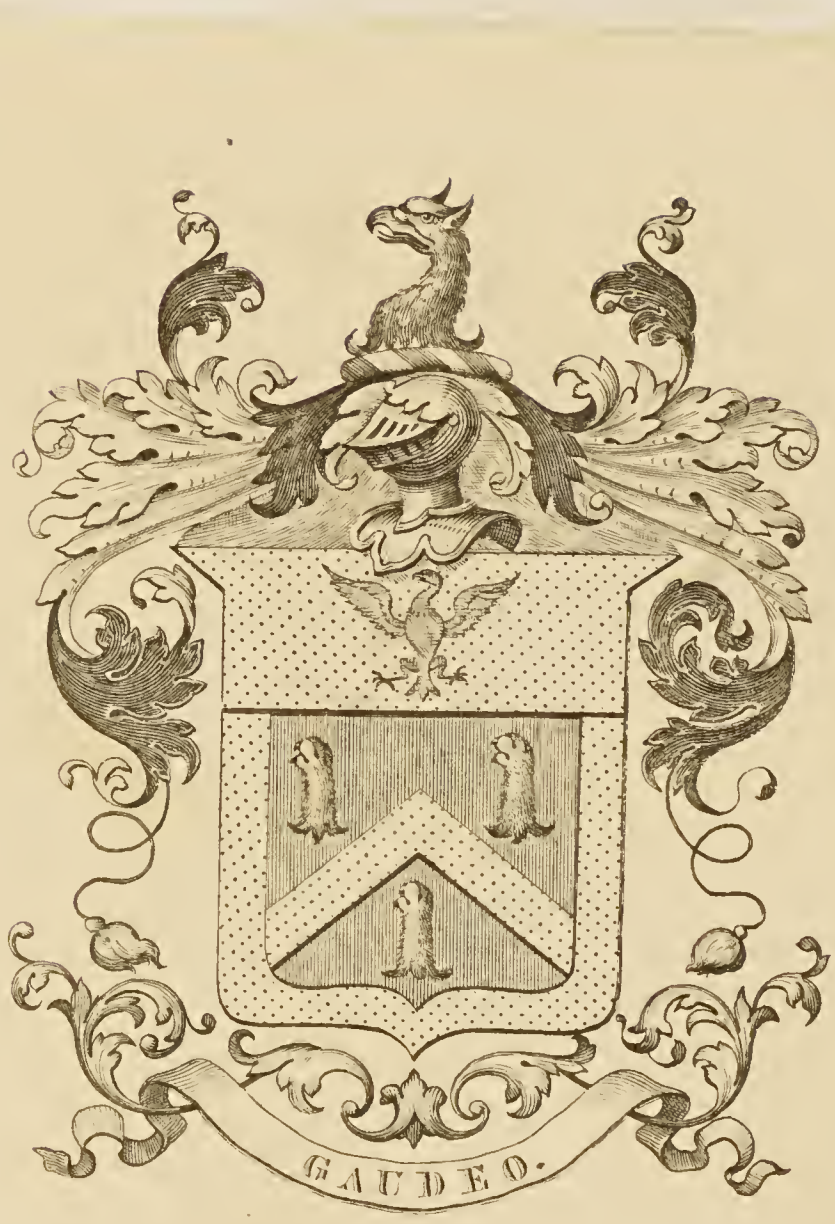

John Carter Brown.

CONSIDERATIONS

ON THE

PROPRIETY

OF IMPOSING

TAXES

IN THE

British COLONIES,

For the Purpoſe of raiſing a REVENUE, by ACT OF PARLIAMENT.

THE SECOND EDITION.

——Haud Totum Verba reſignent
Quod latet arcanâ, non enarrabile, fibrâ.

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JOHN CARTER BROWN

PREFACE.

IT would, now, be an unfaſhionable Doctrine, whatever the ancient Opinion might be, to affirm that the Conſtituent can bind his Repreſentative by Inſtructions; but though the obligatory Force of theſe Inſtructions is not inſiſted upon, yet their perſuaſive Influence, in moſt Caſes, may be; for a Repreſentative, who ſhould act againſt the explicit Recommendation of his Conſtituents, would moſt deſervedly forfeit their Regard and all Pretenſion to their future Confidence.

When it is under Deliberation, whether a new Law ſhall be Enacted, in which the Electors of England *are intereſted,* THEY *have Notice of it, and an Opportunity of declaring their Senſe.*——THEY *may point out every dangerous Tendency, and are not reſtrained in their Repreſentations, from ſhewing in the plaineſt Language, the Injuſtice or Oppreſſion of it.*

When a Law in its Execution is found to be repugnant to the Genius of Liberty, or productive of Hardſhips or Inconvenience, THEY *may alſo inſtruct their Deputies to exert Themſelves in procuring a Repeal of*

it, and in the Exercise of this Right are not constrained to whine in the Style of humble Petitioners.—— THEY *are exposed to no Danger in explaining their Reasons*—— THEIR *Situation does not become so delicate as to make it prudent, to weaken, by not urging them, with their full Force, and to their utmost Extent. But who are the Representatives of the Colonies? To whom shall* THEY *send their Instructions, when desirous to obtain the Repeal of a Law striking at the Root and Foundation of every Civil Right, should such an one take Place? Instructions to all the Members who compose the House of Commons would not be proper. To them the Application must be by Petition, in which an unreserved Style would, probably, be deemed Indecency, and strong Expressions Insolence, in which a Claim of Rights may not, perhaps, be explained, or even insinuated, if to impugn or glance at their Authority whose Relief is supplicated. To soften and deprecate must be the Hope and Endeavour, though a guiltless Freeman would, probably, be aukward in ringing all the Changes of* Parce, Precor.

Under these Circumstances, the Liberty of the Press is of the most momentous Consequence, for if Truth is not allowed to speak thence in its genuine Language of Plainness and Simplicity, nor Freedom to vindicate its Privileges with decent Firmness, we shall have too much Reason to acknowlege his Foresight who predicted, that "the Constitution of the British *Government "was too excellent to be permanent." The Train for*

the

the Accompliſhment of that Propheſy hath not yet catched in America, *nor, I truſt, been laid.*

That there have been Laws extremely unjuſt and oppreſſive, the Declarations of ſubſequent Parliaments, fixing this Stigma upon them, evince; but whilſt the Power which introduced them prevailed, it was not prudent to give them their deſerved Characters. The Parliament of Henry *III, or that of* Henry *VI, need not be cited; there are many other Inſtances, though not branded with Epithets ſo remarkably oppro-brious.*

In the Opinion of a great Lawyer, an Act of Parliament may be void, and of a great Divine, " *all* " *Men have natural, and Freemen legal Rights;* " *which they may juſtly maintain, and no legiſlative* " *Authority can deprive them of.*"

Caſes may be imagined in which the Truth of theſe Poſitions might, in Theory, be admitted; but in Practice, unleſs there ſhould be very peculiar Circumſtances, ſuch as cannot be ſuppoſed to exiſt during the Prevalence of the Power that introduced it, who would rely upon the Authority of Opinions, or the Principles of them, for his Protection againſt the Penalties of any *poſitive Law?*

When the Judges were aſked by Henry *VIII, Whether a Man might be attainted of High Treaſon by Parliament, though not called to anſwer, they declared that it was a dangerous Queſtion, and gave the eva-*

Expence of the Commons of *America?*——To give Property, not belonging to the Giver, and without the Conſent of the Owner, is ſuch evident and flagrant Injuſtice, in *ordinary Caſes*, that few are hardy enough to avow it; and therefore, when it really happens, the Fact is diſguiſed and varniſhed over by the moſt plauſible Pretences the Ingenuity of the Giver can ſuggeſt.——But it is alledged that there is a *Virtual*, or *implied Repreſentation* of the Colonies ſpringing out of the Conſtitution of the *Britiſh* Government: And it muſt be confeſſed on all Hands, that, as the Repreſentation is not actual, it is virtual, or it doth not exiſt at all; for no third Kind of Repreſentation can be imagined. The Colonies claim the Privilege, which is common to all *Britiſh Subjects*, of being taxed *only* with their own Conſent given by their Repreſentatives, and all the Advocates for the *Stamp Act* admit this Claim. Whether, therefore, upon the whole Matter, the Impoſition of the *Stamp Duties* is a *proper* Exerciſe of Conſtitutional Authority, or not, depends upon the ſingle Queſtion, Whether the Commons of *Great-Britain* are *virtually* the Repreſentatives of the Commons of *America*, or not.

The Advocates for the Stamp Act admit, in expreſs Terms, that "the Colonies do not chuſe "Members of Parliament," but They aſſert that "the Colonies are *virtually* repreſented in the ſame "Manner with the Non-Electors reſident in *Great* "*Britain.*"

How have They proved this Poſition? Where have They defined, or preciſely explained what They mean by the Expreſſion, *Virtual Repreſentation?* As it is the very Hinge upon which the Rectitude of the Taxation turns, ſomething more

ſatisfactory

ſatisfactory than mere Aſſertion, more ſolid than a Form of Expreſſion, is neceſſary; for, how can it be ſeriouſly expected, that Men, who think Themſelves injuriouſly affected in their Properties and Privileges, will be convinced and reconciled by a fanciful Phraſe, the meaning of which can't be preciſely aſcertained by thoſe who uſe it, or properly applied to the Purpoſe for which it hath been advanced.

They argue, that " the Right of Election being " annexed to certain Species of Property, to Fran- " chiſes and Inhabitancy in ſome particular Places, " a very ſmall Part of the Land, the Property, and " the People of *England* is comprehended in thoſe " Deſcriptions. All Landed Property, not Free- " hold, and all Monied Property, are *excluded.* " The Merchants of *London*, the Proprietors of " the Public Funds, the Inhabitants of *Leeds*, " *Halifax*, *Birmingham*, and *Mancheſter*, and that " great Corporation of the *Eaſt India* Company, " *None of Them* chuſe their Repreſentatives, and " yet are They all repreſented in Parliament, and " the Colonies being *exactly* in *their* Situation, are " repreſented in the *ſame* Manner."

Now this Argument, which is all that their Invention hath been able to ſupply, is totally defective; for, it conſiſts of Facts not true, and of Concluſions inadmiſſible.

It is ſo far from being true, that all the Perſons enumerated under the Character of *Non-Electors*, are in that Predicament, that it is indubitably certain there is *no* Species of Property, landed, or monied, which is not poſſeſſed by *very many* of the *Britiſh Electors.*

 I ſhall

I ſhall undertake to diſprove the ſuppoſed Similarity of Situation, whence the ſame Kind of Repreſentation is deduced of the Inhabitants of the Colonies, and of the *Britiſh* Non-Electors; and, if I ſucceed, the Notion of a *virtual Repreſentation* of the Colonies muſt fail, which, in Truth, is a mere Cob-web, ſpread to catch the unwary, and intangle the weak. I would be underſtood. I am upon a Queſtion of *Propriety*, not of Power; and, though ſome may be inclined to think it is to little Purpoſe to diſcuſs the one, when the other is irreſiſtible, yet are They different Conſiderations; and, at the ſame Time that I invalidate the Claim upon which it is founded, I may very conſiſtently recommend a Submiſſion to the Law, whilſt it endures. I ſhall ſay Nothing of the Uſe I intend by the Diſcuſſion; for, if it ſhould not be perceived by the Sequel, there is no Uſe in it, and, if it ſhould appear then, it need not be premiſed.

Leſſees for Years, Copyholders, Proprietors of the Public Funds, Inhabitants of *Birmingham*, *Leeds*, *Halliſax*, and *Mancheſter*, Merchants of the City of *London*, or Members of the Corporation of the *Eaſt India* Company, are, *as ſuch*, under no perſonal Incapacity to be Electors; for they may acquire the Right of Election, and they are *actually* not only a conſiderable Number of Electors in each of the Claſſes of Leſſees for Years, *&c.* but in many of them, if not all, even Members of Parliament. The Intereſts therefore of the Non-Electors, the Electors, and the Repreſentatives, are individually the ſame; to ſay nothing of the Connection among Neighbours, Friends, and Relations. The Security of the Non-Electors againſt Oppreſſion, is, that their Oppreſſion will fall alſo upon the Electors and the Repreſentatives. The one can't be injured, and the other indemnified.

Further,

Further, if the Non-Electors ſhould not be taxed by the *Britiſh* Parliament, They would not be taxed *at all*; and it would be iniquitous, as well as a Soleciſm, in the political Syſtem, that They ſhould partake of all the Benefits reſulting from the Impoſition, and Application of Taxes, and derive an Immunity from the Circumſtance of not being qualified to vote. Under this Conſtitution then, a double or virtual Repreſentation may be reaſonably ſuppoſed.—The Electors, who are inſeparably connected in their Intereſts with the Non-Electors, may be juſtly deemed to be the Repreſentatives of the Non Electors, at the ſame Time They exerciſe their perſonal Privilege in their Right of Election, and the Members choſen, therefore, the Repreſentatives of both. This is the only rational Explanation of the Expreſſion, *virtual Repreſentation.* None has been advanced by the Aſſertors of it, and their Meaning can only be inferred from the Inſtances, by which They endeavour to elucidate it, and no other Meaning can be ſtated, to which the Inſtances apply.

It is an eſſential Principle of the *Engliſh* Conſtitution, that the Subject ſhall not be taxed without his Conſent, which hath not been introduced by any particular Law, but neceſſarily reſults from the Nature of that mixed Government; for, without it, the Order of Democracy could not exiſt.

Parliaments * were not formerly ſo regular in Point of Form as they now are. Even the number of Knights for each Shire were not aſcertained. The firſt Writs now extant for their Choice,

* See Treat. Peerage.

are 22nd *Edward* I, by which, Two, as at this Day, were directed to be choſen for each County; but the King not being ſatisfied with that Number, other Writs were iſſued for chuſing Two more. This diſcretionary Power being thought inconvenient, was afterwards reſtrained by the Statutes of *Richard* II, *Henry* IV, and ſubſequent Acts.

In earlier Times there was more Simplicity in the Rules of Government, and Men were more ſolicitous about the Eſſentials, than the Forms of it. When the Conſent of thoſe who were to perform, or pay any Thing extra-feudal, was fairly applied for and obtained, the Manner was little regarded; but, as the People had reaſon to be jealous of Deſigns to impoſe Contributions upon Them without their Conſent, it was thought expedient to have Formalities regulated, and fixed, to prevent this Injury to their Rights, not to deſtroy a Principle, without which, They could not be ſaid to have any Rights at all.

Before the Introduction of thoſe Formalities, which were framed with a View to reſtrain the Excurſions of Power, and to ſecure the Privileges of the Subject, as the Mode of Proceeding was more ſimple, ſo perhaps this Foundation of Conſent was more viſible than it is at preſent, wherefore it may be of Uſe to adduce ſome Inſtances, which directly point out this neceſſary and eſſential Principle of *Britiſh Liberty*.

The Lords and Commons have ſeparately given Aids and Subſidies to the Crown. In 13th *Edward* III, the Lords granted the Tenth of all the Corn, *&c.* growing upon their Demeſnes, the Commons then granting Nothing, nor concerning

Them-

Themſelves with what the Lords thought fit to grant out of their own Eſtates.—At other Times, the Knights of Shires, ſeparating from the Reſt of the Commons, and joining with the Lords, have granted a Subſidy, and the Repreſentatives of Cities and Boroughs have likewiſe granted Subſidies to the Crown ſeparately, as appears by a Writ in 24th *Edward* I, which runs in theſe Words: *Rex*, &c.—*Cum Comites*, *Barones*, *Milites Nobis*, &c. *fecerunt undecimam de omnibus Bonis ſuis mobilibus*, *et Cives et Burgenſes*, &c. *ſeptimam de omnibus Bonis ſuis mobilibus*, &c. *nobis curialiter conceſſerint*, &c.——When an Affair happened, which affected only ſome Individuals, and called for an Aid to the Crown, it was common for thoſe Individuals *alone* to be ſummoned; to which Purpoſe ſeveral Writs are extant. In the 35th *Edward* III, there is a Writ (which *Dugdale* has printed in his Collection of Writs of Summons to Parliament) directed to the Earl of *Northampton*, which after reciting the Confuſion the Affairs of *Ireland* were in, and that he, and ſome other *Engliſh* Lords had Poſſeſſions in that Kingdom, and were therefore more particularly obliged to the Defence of it, follows in theſe Words: *Volumus Vobiſcum*, *et cum aliis de eodem Regno* (*Angliæ ſcilicet*) *Terras in dictâ Terrâ habentibus Colloquium habere*, &c.

But, that the Reader may perceive how ſtrictly the Principle of no Perſons being taxed without their Conſent, hath been regarded, it is proper to take Notice, that, upon the ſame Occaſion, Writs were likewiſe directed even to Women, who were Proprietors of Land in *Ireland*, to ſend their Deputies to conſult, and conſent to what ſhould be judged neceſſary to be done on the Occaſion; e. g.

e. g. *Rex*, &c.—*Mariæ*, &c. *Salutem*, &c. *Vobis*, &c. *Mandamus quod aliquem, vel aliquos de quibus confidatis apud Weſtmon. mittatis ad loquendum nobiſcum ſuper dictis Negotiis, et ad faciendum et conſentiendum Nomine veſtro, ſuper hoc quod ibidem ordinari contigerit.*

A Reflection naturally ariſes from the Inſtances cited.—When, on a particular Occaſion, *ſome* Individuals *only* were to be taxed, and not the *whole* Community, *their* Conſent *only* was called for, and in the laſt Inſtance it appears, that they, who upon an Occaſion of a general Tax, would have been bound by the Conſent of their *virtual Repreſentatives* (for in that Caſe they would have had no *actual Repreſentatives)* were in an Affair calling for a *particular* Aid from them, *ſeparate* from the reſt of the Community, required to ſend their *particular Deputies:* But how different would be the Principle of a Statute, impoſing Duties without *their* Conſent who are to pay them upon the Authority of *their* Gift, who ſhould undertake to give, what doth not belong to them.

That great King *Edward* I, inſerted in his Writ of Summons, as a firſt Principle of Law, that *quod omnes tangat ab omnibus approbetur*, which by no Torture can be made to ſignify that their Approbation or Conſent *only* is to be required in the Impoſition of a Tax, who are to pay *no* Part of it.

The Situation of the Non-Electors in *England* —their Capacity to become Electors—their inſeparable Connection with thoſe who are Electors, and their Repreſentatives—their Security againſt Op-

Oppreſſion reſulting from this Connection, and the Neceſſity of imagining a double or virtual Repreſentation, to avoid Iniquity and Abſurdity, have been explained—The Inhabitants of the Colonies are, *as ſuch*, incapable of being Electors, the Privilege of Election being exerciſeable only in Perſon, and therefore if *every* Inhabitant of *America*, had the requiſite Freehold, not *one* could vote, but upon the Suppoſition of his ceaſing to be an Inhabitant of *America*, and becoming a Reſident in *Great-Britain*, a Suppoſition which would be impertinent, becauſe it ſhifts the Queſtion—Should the Colonies not be taxed by *Parliamentary Impoſitions*, their reſpective Legiſlatures have a regular, adequate, and conſtitutional Authority to Tax them, and therefore there would not neceſſarily be an iniquitous and abſurd exemption, from their not being repreſented by *the Houſe of Commons*.

There is not that intimate and inſeparable Relation between the *Electors of* Great-Britain and the *Inhabitants of the Colonies*, which muſt inevitably involve both in the ſame Taxation; on the contrary, not a ſingle *actual* Elector in *England*, might be immediately affected by a Taxation in *America*, impoſed by a Statute which would have a general Operation and Effect, upon the Properties of the Inhabitants of the Colonies. The latter might be oppreſſed in a Thouſand Shapes, without any Sympathy, or exciting any Alarm in the former. Moreover, even Acts, oppreſſive and injurious to the Colonies in an extreme Degree, might become popular in *England*, from the Promiſe or Expectation, that the very Meaſures which depreſſed the Colonies, wou'd

give Eaſe to the Inhabitants of *Great-Britain*. It is indeed true, that the Intereſts of *England* and the Colonies are allied, and an Injury to the Colonies produced into all its Conſequences, will eventually affect the Mother Country, yet theſe Conſequences being generally remote, are not at once foreſeen; they do not immediately alarm the Fears, and engage the Paſſions of the *Engliſh* Electors, the Connection between a Freeholder of *Great Britain*, and a *Britiſh American* being deducible only through a Train of Reaſoning, which few will take the Trouble, or can have an Opportunity, if they have Capacity, to inveſtigate; wherefore the Relation between the *Britiſh Americans*, and the *Engliſh Electors*, is a Knot too infirm to be relied on as a competent Security, eſpecially againſt the Force of a preſent, counteracting Expectation of Relief.

If it would have been a juſt Concluſion, that the Colonies being exactly in the *ſame* Situation with the *Non-Electors* of *England*, are *therefore* repreſented in the ſame Manner, it ought to be allowed, that the Reaſoning is ſolid, which, after having evinced a total *Diſſimilarity* of Situation, infers that their Repreſentation is *different*.

If the Commons of *Great-Britain* have no Right by the Conſtitution, to GIVE AND GRANT Property *not* belonging to themſelves but to others, without their Conſent actually or virtually given—If the Claim of the Colonies not to be taxed *without their Conſent*, ſignified by their Repreſentatives, is well founded, if it appears that the Colonies are not actually repreſented by the Commons of *Great Britain*, and that the Notion of a

double or virtual Repreſentation, doth not with any Propriety apply to the People of *America*; then the Principle of the *Stamp Act*, muſt be given up as indefenſible on the Point of Repreſentation, and the Validity of it reſted upon the *Power* which they who framed it, have to carry it into Execution.

" Should the Parliament deviſe a Tax, to be " paid only by thoſe of the People in *Great-Bri-* " *tain*, who are neither Members of either Houſe " of Parliament, nor their Electors, ſuch an Act " would be unjuſt and partial," ſaith the Author of the Claim of the Colonies, &c. who yet allows that the " Non-Electors would have a Secu- " rity againſt the Weight of ſuch a Tax, ſhould " it be impoſed, which the Colonies have not, " *viz.* That the Members of Parliament and their " Electors, muſt be relatively affected by it; but " the induſtrious *North American*, and the opu- " lent *Weſt-Indian* may have their Properties tax- " ed, and no Individual in *Great Britain* partici- " pate with them in the Burden: On the con- " trary, the Members of Parliament would make " their Court to their Conſtituents moſt effectual- " ly, by multiplying Taxes upon the Subjects of " the Colonies."

Is it not amazing that the above Author, *with theſe Sentiments*, ſhould undertake the Defence of the Stamp Duties, which, by his own Conceſſion, appear to be *more* unjuſt, and *more* partial than the Tax he ſuppoſes, and upon which he beſtows, very properly, the Epithets of *unjuſt* and *partial*.

——*Diluit Helleborum, certô compeſcere Punctô*
Neſcius Examen.

But it has been objected, that if the Inhabitants of *America*, becauſe repreſented in their reſpective Aſſemblies, are *therefore* exempted from a *Parliamentary Tax*, then the Citizens of *London*, who are repreſented in their Common Council, may plead the *ſame Immunity*. If it were not for the Authority upon which this Objection is urged, it might be ſafely paſſed over without a particular Anſwer; but ſince it hath been introduced with an Appearance of Reliance, and the Opinion which it retails, is ſaid to have been delivered with great Gravity, and pronounced with deciſive Confidence, I would not be ſo wanting in Reſpect to an eminent Character, as to neglect the Ceremony of a direct Refutation.

But I muſt obſerve that, when the Opinion of a Lawyer is taken in a Matter of private Concern, in which he is under no Bias to deceive, a conciſe Declaration of it may generally ſuffice; he who applies for it being generally obliged to depend upon his Council's Character of Integrity and Knowledge, not only becauſe the Expence of a methodical and minute Diſcuſſion would be too Burthenſome, but becauſe the Force of legal Reaſoning is not generally underſtood. But in a Queſtion of public Concernment, the Opinion of no *Court Lawyer*, however reſpectable for his Candour and Abilities, ought to weigh more than the Reaſons adduced in Support of it. They ought to be explained, they may be examined. Conſidering his Temptations, Credit ought to be cautiouſly

tiouſly and diffidently given, to his Aſſertion of what is his Opinion.—Conſidering the Conſequence of a Deciſion, not to one Man only, but to Millions that exiſt and Myriads that may exiſt, and the exceeding Fallibility of legal Knowledge, nothing ſhort of clear Conviction, after the fulleſt Explication of the Reaſons of the Opinion, and the moſt accurate and intenſe Conſideration of their Validity, can juſtify an Acquieſcence under it.

On the preſent Occaſion, ſo immenſely important, *Nullius addictus jurare in Verba Magiſtri*, I ſhall pin my Faith upon the *Dictum* of no Lawyer in the Univerſe, and when his *ipſe dixit* is authoritatively urged, I ſhall be at no Pains to repreſs my Suſpicions that his Reaſons are concealed, becauſe, if fairly produced and held up to the Light, many Flaws in them would be diſcovered by a careful Examiner. I have lived long enough to remember many Opinions of *Court Lawyers* upon *American* Affairs; they have been all ſtrongly marked with the ſame Character; they have been generally very ſententious, and the ſame Obſervation may be applied to them all.—They have all declared *that* to be *legal*, which the Miniſter for the Time being has deemed to be *expedient*. The Opinion given by a General of the Law in the late War on the Queſtion, Whether Soldiers might be quartered on private Houſes in *America*, muſt be pretty generally remembered.

The very learned Gentleman has, it ſeems, declared that, " upon mature Deliberation, he has " formed his Opinion, that the Colonies are in " their Nature, no more than Common Corpo- " rations, and that the Inhabitants of a Colony " are no more entitled to an Exemption from Par-

" liamentary

" liamentary Taxations, becauſe repreſented in " an *American* Aſſembly, than the Citizens of " *London.*"

The Objection having been ſtated, the Anſwer is obvious and clear.

The Colonies have a compleat and adequate legiſlative Authority, and are not only repreſented in their Aſſemblies, but in *no other Manner*. The Power of making Bye-Laws veſted in the Common Council is inadequate and incompleat, being bounded by a few particular Subjects; and the Common Council are actually repreſented too, by having a Choice of Members to ſerve in Parliament. How then can the Reaſon of the Exemption from internal parliamentary Taxations, claimed by the Colonies, apply to the Citizens of *London?*

The Power deſcribed in the Provincial Charters is to make Laws, and in the Exerciſe of that Power, the Colonies are bounded by no other Limitations that what reſult from their Subordination to, and Dependance upon *Great-Britain*. The Term *Bye-Laws* is as novel, and improper, when applied to the *Aſſemblies*, as the Expreſſion *Acts of Aſſembly* would be, if applied to the *Parliament of* Great-Britain, and it is as abſurd and inſenſible, to call a Colony a Common Corporation, becauſe not an independent Kingdom, and the Powers of each to make Laws and Bye-Laws, are limited, though not comparable in their Extent, and the Variety of their Objects, as it would be to call Lake *Erie*, a *Duck-puddle*, becauſe not the Atlantic Ocean.

Should

Should the Analogy between the *Colonies* and *Corporations* be even admitted for a Moment, in order to ſee what would be the Conſequence of the *Poſtulatum*, it would only amount to this, The *Colonies* are veſted with as compleat Authority to all Intents and Purpoſes to Tax themſelves, as any *Engliſh Corporation* is to make a Bye-Law, in any imaginable Inſtance for any local Purpoſe whatever, and the *Parliament* doth not make Laws for *Corporations* upon Subjects, in every Reſpect proper for *Bye-Laws*.

But I do not reſt the Matter upon this, or any other Circumſtance, however conſiderable to prove the Impropriety of a Taxation by the *Britiſh* Parliament. I rely upon the Fact, that not one Inhabitant in any Colony is, or can be *actually* or *virtually* repreſented by the *Britiſh Houſe of Commons*, and therefore, that the Stamp Duties are ſeverely impoſed.

But it has been alledged, that if the Right to *Give and Grant* the Property of the Colonies by an internal Taxation is denied to the Houſe of Commons, the Subordination or Dependence of the Colonies, and the Superintendence of the *Britiſh* Parliament cannot be conſiſtently eſtabliſhed—That any ſuppoſed Line of Diſtinction between the two Caſes, is but " a whimſical Imagination, " a chimerical Speculation againſt Fact and Ex- " perience." Now, under Favour, I conceive there is more Confidence, than Solidity in this Aſſertion, and it may be ſatisfactorily and eaſily proved, that the Subordination and Dependance of the Colonies may be preſerved, and the *ſupreme Authority* of the Mother Country be firmly ſupported, and yet the Principle of Repreſentation, and the Right of the *Britiſh* Houſe of Commons

flowing

flowing from *it*, to *Give and Grant* the Property of the Commons of *America*, be denied.

The Colonies are dependant upon *Great-Britain*, and the ſupreme Authority veſted in the King, Lords, and Commons, may juſtly be exerciſed to ſecure, or preſerve their Dependence, whenever neceſſary for that Purpoſe. This Authority reſults from, and is implied in the Idea of the Relation ſubſiſting between *England* and her Colonies; for, conſidering the Nature of human Affections, the Inferior is not to be truſted with providing Regulations to prevent his Riſing to an Equality with his Superior. But, though the Right of the Superior to uſe the proper Means for preſerving the Subordination of his Inferior is admitted, yet it does not neceſſarily follow, that he has a Right to ſeize the Property of his Inferior when he pleaſes, or to command him in every Thing, ſince, in the Degrees of it, there may very well exiſt a *Dependance* and *Inferiority*, without abſolute *Vaſſalage* and *Slavery*. In what the Superior may *rightfully* controul, or compel, and in what the Inferior ought to be at Liberty to act without Controul or Compulſion, depends upon the Nature of the Dependance, and the Degree of the Subordination; and, theſe being aſcertained, the Meaſure of Obedience, and Submiſſion, and the Extent of the Authority and Superintendence will be ſettled. When Powers, compatible with the Relation between the Superior and Inferior, have, by expreſs Compact, been granted to, and accepted by the latter, and have been, after that Compact, repeatedly recognized by the former—When They may be exerciſed effectually upon every Occaſion without any Injury to that Relation, the Authority of the Superior cannot properly interpoſe; for, by the Powers veſted in the Inferior, is the Superior limited.

By

By their Conſtitutions of Government, the Colonies are impowered to impoſe internal Taxes. This Power is compatible with their Dependance, and hath been expreſly recognized by *Britiſh* Miniſters and the *Britiſh* Parliament, upon many Occaſions; and it may be exerciſed effectually without ſtriking at, or impeaching, in any Reſpect, the Superintendence of the *Britiſh* Parliament. May not then the Line be diſtinctly and juſtly drawn between ſuch Acts as are neceſſary, or proper, for preſerving or ſecuring the Dependance of the Colonies, and ſuch as are not neceſſary or proper for that very important Purpoſe?

When the Powers were conferred upon the Colonies, they were conferred too as Privileges and Immunities, and accepted as ſuch; or, to ſpeak more properly, the Privileges belonging neceſſarily to Them as *Britiſh* Subjects, were ſolemnly declared and confirmed by their Charters, and They who ſettled in *America* under the Encouragement and Faith of theſe Charters, underſtood, not only that They *might*, but that it was their *Right* to exerciſe thoſe Powers without Controul, or Prevention. In ſome of the Charters the Diſtinction is expreſſed, and the ſtrongeſt Declarations made, and the moſt ſolemn Aſſurances given that the Settlers ſhould not have their Property taxed without their own Conſent by their Repreſentatives, though their legiſlative Authority is limited at the ſame Time, by the Subordination implied in their Relation, and They are therefore reſtrained from making Acts of Aſſembly repugnant to the Laws of *England*, and, had the Diſtinction not been expreſſed, the Powers given would have implied it, for, if the Parliament may in any Caſe interpoſe, when the Authority of the Colonies is adequate to the

Occaſion, and not limited by their Subordination to the Mother Country, it may in every *Caſe*, which would make *another* Appellation more proper to deſcribe their Condition, than the Name by which their Inhabitants have been uſually called, and have gloried in.

Becauſe the Parliament may, when the Relation between *Great Britain* and her Colonies calls for an Exertion of her Superintendence, bind the Colonies by Statute, therefore a Parliamentary Interpoſition in every other Inſtance, is juſtifiable, is an Inference that may be denied.

On ſome Emergencies, the King, by the Conſtitution, hath an abſolute Power to provide for the Safety of the State, to take Care, like a *Roman* Dictator, *ne quid Detrimenti capiat Reſpublica*, and this Power is not ſpecifically annexed to the Monarchy by any expreſs Law; it neceſſarily reſults from the End and Nature of Government: but who would infer from this, that the King, in every Inſtance, or upon every Occaſion, can, upon the Principles of the Conſtitution, exerciſe this ſupreme Power?

The *Britiſh Miniſters* have, in the moſt effectual Terms, at different Periods, from the Reign of *Charles* II, to that of the preſent King, recognized this Diſtinction in their Requiſitions, tranſmitted to the Colonies to raiſe and levy Men and Money, by Acts of Aſſembly; and recently, in the Courſe of the laſt War, they were ſo far from thinking that it was proper for the *Britiſh Houſe of Commons* to *Give and Grant* the Property *of the Colonies* to ſupport the military Operations in *America*, upon which not only the immediate Protection of that

Part

Part of the *Britiſh Dominions*, but the moſt important Intereſts, perhaps the ultimate Preſervation of *Great Britain* from Deſtruction, eſſentially depended; I ſay, on this great Occaſion of the moſt important, and national Concernment, the *Britiſh Miniſters* were ſo far from calling upon *the Houſe of Commons*, in their *peculiar* Department, to *Give and Grant* Property, belonging neither to Themſelves, nor their Conſtituents, that They directly applied to *the Colonies* to tax Themſelves, in Virtue of the Authority and Privilege conferred by their Charters, and promiſed to recommend it to the *Britiſh Parliament* to grant them a proper Compenſation for the Expence They ſhould incur in providing for the general Service.—They made good their Promiſe; and, if all the Money raiſed in the Colonies, by Acts of Aſſembly, in purſuance of the Requiſitions of the *Britiſh* Miniſters, hath not been repaid by Parliament, a very conſiderable Part of it hath.

Could They, who made the Requiſitions I have mentioned, or the Aſſemblies that complied with them, intend, or imagine the Faith of the *Engliſh* Government was to be preſerved by a Retribution, at one Time, of the Money diſburſed at the Inſtance, and upon the Credit of the *Britiſh Miniſtry*, enforced and ſupported by *Royal Aſſurances*, and by taking it back again at another Time? Is this Method of keeping the Faith of Government to be ranked among the "Improvements which have "been made beyond the Idea of former Adminiſtrations, conducted by Miniſters ignorant "of the Importance of the Colonies, or who "impotently neglected their Concerns, or were "diverted by mean Purſuits, from attending to "Them?" Is it abſolutely certain, that there never can, at any future Period, ariſe a Criſis, in

which the Exertion of the Colonies may be neceſſary, or, if there ſhould, that it will bring with it an Oblivion of all former Indirection?——But this is a Subject fitter for ſilent Meditation, than public Diſcuſſion.

There was a Time when Meaſures of Prevention might have been taken by the Colonies.—There may be a Time when Redreſs may be obtained—Till then, Prudence, as well as Duty, require Submiſſion.

It is preſumed that it was a notable Service done by *New England*, when the Militia of that Colony reduced *Cape Breton*, ſince it enabled the *Britiſh Miniſters* to make a Peace leſs diſadvantageous and inglorious than They otherwiſe muſt have been conſtrained to ſubmit to, in the humble State to which they were then reduced.—That the general Exertion *of the Colonies in* North America, during the laſt War, not only facilitated, but was indiſpenſably requiſite to the Succeſs of thoſe Operations by which ſo many glorious Conqueſts were atchieved, and that thoſe Conqueſts have put it in the Power of the preſent illuſtrious Miniſters to make a Peace upon Terms of ſo much Glory and Advantage, as to afford an inexhauſtible Subject during their Adminiſtration, and the Triumph of Toryiſm, at leaſt, for their ingenious Panegyriſts to celebrate.

An *American*, without juſtiy incurring the Imputation of Ingratitude, may doubt whether ſome other Motive, beſides pure Generoſity, did not prompt the *Britiſh Nation* to engage in the Defence of the Colonies.—He may be induced to think that the Meaſures taken for the Protection of the Plantations, were not only connected with

the Intereſts, but even neceſſary to the Defence of *Great Britain* herſelf, becauſe he may have Reaſon to imagine that *Great Britain* could not long ſubſiſt as an independent Kingdom after the Loſs of her Colonies.—He may, without Arrogance, be inclined to claim ſome Merit from the Exertion of the Colonies, ſince it enabled *Great Britain* ultimately to defend herſelf; I mean that Kind of Merit which ariſes from Benefits done to others, by the Operation of Meaſures taken for our own Sakes—a Merit moſt illuſtriouſly diſplayed in the Generoſity of *Great Britain*, when, with their Co-operation, ſhe protected the Colonies to preſerve *herſelf*.

When an Houſe is in Flames, and the next Neighbour is extremely active, and exerts his Endeavours to extinguiſh the Fire, which, if not conquered, would catch, and conſume his own Dwelling, I do not ſay, that if the Owner of the Houſe which had been in Flames, ſhould, after the Fire was ſubdued, complaiſantly thank his Neighbour generally for his Services, he would be abſurdly ceremonious; but, if the Aſſiſtant ſhould afterwards boaſt of his great Generoſity, and claim a Right to the Furniture of the Houſe which he had aſſiſted in Saving, upon the Merit of his Zeal and Activity, he would deſerve to be put in Mind of the Motive of his Service.

If the Advantages gained by the late *moſt glorious and ſucceſsful War* have been ſecured by an *adequate* Peace—If the Succeſſes that attended the military Operations of the *Britiſh* Arms, were the Effect of the conjunct Efforts of the *Britiſh Nation* and her *Colonies*, rouſed by the Spirit, excited by the Virtue, animated by the Vigour, and conducted by the Wiſdom of the ableſt Miniſter that ever

ever ſerved his Country, has there been no Compenſation received for the Charges of the War? Are the Colonies entitled to no Credit for it?

When the Deſign is to oppreſs the Colonies with Taxes, or calumniate the late patriotic Miniſter, the *Expences of the War*, and the *Enormity* of the *national Debt* are proclaimed: When the preſent all accompliſhed Adminiſtration is to be celebrated, then is the immenſe Value of the new Acquiſitions diſplayed in the brighteſt Colours, "Acquiſitions vaſt in Extent, richly productive "of the valuable Commodities belonging to their "ſeveral Climates. The Poſſeſſion of thoſe in "*North America*, enſures the Safety of the other "Colonies there, inſomuch that our only dange-"rous Neighbours, the *French*, do not think the "Pittance left worth retaining, having, by the "Ceſſion of *Louiſiana* to the *Spaniards*, avowedly "given up for ever thoſe great Objects, for which "alone They began the War.—The ceded Iſlands "are almoſt of equal Advantage, for protecting "our own, and annoying the Settlements of the "*French* and *Spaniards*, if They ſhould be again "our Enemies.—Part of *Nova Scotia*, ſince the "Removal of the neutral *French*, hath been al-"ready ſettled by 10,000 Inhabitants, within the "Compaſs of Six or Seven Years, a Province "lately conſidered as no more than a proper Si-"tuation for a Fortreſs, whoſe Garriſon it could "not ſubſiſt: Even *Cape Breton*, that barren Ap-"pendage to the Province of *Nova Scotia*, is "known now to contain Treaſures ſo worthy of "Attention, as to be reſerved to the Crown. "The Mines there are not Veins; they are "Mountains of Coal; vaſt Clifts of nothing elſe, "ſtand open, and acceſſible; no Boring neceſſary "to find it; no Pit neceſſary to come at it; no

"Fire-

" Fire-Engines requiſite for carrying on the
" Works. This Iſland, and all the neighbouring
" Shores in the Gulph of St. *Laurence*, have an-
" other Fund of Wealth in their Fiſheries. *Ca-*
" *nada* is already a very flouriſhing Colony, inha-
" bited by 90,000 People, and their Demand on
" *Great Britain* for a Supply of Manufactures,
" muſt be immediately conſiderable. The Peltry
" will be another great Branch of Commerce,
" *Weſt-Florida* is ſurprizingly fertile, and luxuriantly
" productive in its natural State, of every Thing,
" and not only promiſing, but actually producing
" Wines and Silk, and Indigo, *&c. &c.*"

Is no Part of this Deſcription the Ebullition of an exuberant Fancy, and ſhall we not caſt one Glance of Retroſpection towards the Man, who, when his Country was deſpiſed, and inſulted, and ſunk into the moſt abject Condition of Deſpondence, by inſpiring her Sons with that invincible Vigour of Patriotiſm, with which himſelf was animated, not only diſpelled her Fears, ſecured her Safety, and retrieved her Honour, but humbled her Enemies, and tore from them the Reſources of their Strength, and the Supports of their Inſolence?

Are the Acquiſitions of the War retained by the Peace, ſo ineſtimably valuable, and ought not the Colonies to have ſome Conſideration that were inſtrumental in the Succeſſes whence thoſe Acquiſitions flowed, and ſtrained every Nerve in the general Service, to that Degree of Exertion, that without it, all the Power of *Great Britain*, all the amazing Abilities of her Miniſter, and all the Diſcipline, and unparalleled Bravery of her national Troops and Seamen, could not have availed beyond mere Defence, if happily ſo far? If the War was expenſive beyond all former Example, ſo were the

Succeſſes of it beneficial. If the Expences attending the military Operations in *America*, are juſtly to be charged to the ſole Defence of the Colonies, and no Part of it to the Security of *Great Britain*, or to the Views of extending her Dominions by Conqueſt, if all the Succeſſes of the War have been atchieved by the national Arms of *Great-Britain* ALONE, without any Aſſiſtance, or Co-operation of the Plantations, ſtill ought not the Claim againſt the Colonies in Equity, to be mitigated upon Reflection on the Advantages derived from Them, and of their Contribution to the national Revenue for a long Courſe of Years, during which, their Protection put the *Britiſh* Nation to very little, if any particular Expence?

If moreover, *Great Britain* hath an equitable Claim to the Contribution of the Colonies, it ought to be proportioned to their Circumſtances, and They might, ſurely, be indulged with diſcharging it in the moſt eaſy, and ſatisfactory Manner to Themſelves. If Ways and Means convenient, and conciliating would produce their Contribution, as well as oppreſſive and diſguſting Exactions, it is neither conſiſtent with Humanity nor Policy, to purſue the latter—A Power may even exiſt without an actual Exerciſe of it, and it indicates as little good Senſe as good Nature to exerciſe it, only that the Subjects of it may feel the Rod that Rules Them. Moderation may be obſerved, and Equity maintained, at the ſame Time that Superiority is aſſerted, and Authority vindicated, whatever the Apprehenſions of Puſillanimity, or the Inſolence of Uſurpation may ſuggeſt.

What is the annual Sum expected from the Colonies—what Proportion from each—how far do their Abilities extend? Theſe Matters have been without

without doubt, preciſely aſcertained, or eaſily may be, at a Time " when the real, the ſubſtantial, " the commercial Intereſts of *Great-Britain*, are " preferred to every other Conſideration, and it is " ſo well known, that the Trade whence it's " greateſt Wealth is derived, and upon which it's " maritime Power is principally founded, depends " upon a wiſe and proper Uſe of the Colonies," which implies, at leaſt, ſuch an Underſtanding of their Circumſtances, as muſt render it extremely eaſy, to form a reaſonable Eſtimate of their comparative Wealth and the Extent of their Abilities. The Proportion of each Colony, being ſo eaſily aſcertainable at this Period of *uncommon* Knowlege of their Affairs, why has the Courſe obſerved by *former* Miniſters, when Supplies have been expected from *America*, been neglected by the *preſent?* Why was there not the uſual Requiſition communicated to the Provincial Aſſemblies, inſtead of exacting an uncertain and unequal Sum from each Colony, by a Law abruptly paſſed without any previous Default of thoſe who are affected by it?—I ſhall not call it a Law repugnant to their Genius, cancelling their Charters, infringing the moſt valuable Rights and Privileges of *Britiſh* Subjects, derogatory from the Faith and Honour of Government, unjuſt and cruel in it's Principles, rigorous and oppreſſive in the Means provided for it's Execution, and as pernicious in it's Conſequences to the Mother Country, as injurious to the Colonies in it's immediate Operation, but I may call it a rigorous and ſevere Law. It is in vain to attempt a Palliation of this uſeleſs Severity, (uſeleſs I mean to the Purpoſe of raiſing a Revenue) by fallaciouſly pretending that, as all the Colonies were to be taxed, and the Authority of each is limited, the Interpoſition of the Parliament became neceſſary; ſince nothing can be leſs diſput-

able, than that each Colony hath a competent Authority to raiſe it's Proportion, and conſequently nothing is more evident, than that all the Colonies might raiſe the whole. * The Aſſertion that the Colonies would have paid no Regard to any Requiſitions, is raſh and unauthorized, and had the Event actually happened, the Trouble and Loſs of Time to the Miniſters in making the Experiment, would not have been conſiderable or detrimental to the Nation, and after it's Failure, an Act of Parliament might ſtill have been made to compel the Contribution, if the Power which hath been exerciſed is defenſible upon the Principles of the *Britiſh Conſtitution.*

A Meaſure ſo extreme, could hardly be at once purſued, becauſe the Miniſters did not know what to demand, who have made ſo many Regulations in regard to the Colonies, "founded upon Know-"ledge, formed with Judgment, and executed "with Vigour." Had the Requiſitions been communicated, I make no doubt but They would have

* It is aſſerted in the Pamphlet entitled, *The Claim of the Colonies, &c.* that *Maryland* availing herſelf of the Protection of *Virginia* and *Pennſylvania*, contributed *nothing* to the common Defence. This Writer from a View of ſome Map of *North America* imagined, it ſhould ſeem, that *Virginia* and *Pennſylvania* were ſettled ſo as to encompaſs *Maryland*; but the Truth is, that the Frontiers of *Maryland* were as much expoſed, as thoſe of the next Colonies, and the Fact is moreover falſe, for I have been well informed that *Maryland* contributed near 50,000*l.* and incurred beſides a conſiderable Expence, which is now a Debt upon the public Journal of that Colony, by putting her Militia into actual Service; and that an unhappy Diſpute attended with a very heavy provincial Charge, on ſome Topick of Privilege, was the real Cauſe, why the Grants of *Maryland* were not more liberal. After all, there have been Inſtances, I ſpeak not of more modern Times, in which the Parſimony of the Parliament hath been complained of, and the Notion of Privilege carried to a great Length by the Houſe of Commons; but theſe have not been thought ſolid Reaſons for ſtripping their Conſtituents of their Rights.

been

been entertained with Reſpect, and productive of all the Effects that could reaſonably have been expected from Them. A petty *American* Aſſembly would not, in Anſwer to ſuch Requiſitions, have impertinently recommended the Reduction of exorbitant Salaries, the Abatement of extravagant, and the Abolition of illegal Perquiſites, the Extinction of uſeleſs Places, or the diſbanding of undeſerving or ill deſerving Penſioners, as a more proper and beneficial Method of relieving the public Burthens, than a new and heavy Impoſition upon uſeful and induſtrious Subjects.

Have great Things been promiſed for the Eaſe of the People of *England*, and hath a Meaſure been fallen upon, that, by putting the Accompliſhment of them at a Diſtance, and keeping Expectation alive, it may contribute to the Prolongation of a Power, which, in the Interim, will find ſufficient Opportunities to gratify the Views of Miniſterial Avarice or Ambition?

If a Sum had been liquidated, and a preciſe Demand made, it might perhaps have been ſhewn, if proportioned to the Circumſtances of the Colonies, to be of no real Conſequence to the Nation; and, if above their Circumſtances, that it would, with the Oppreſſion of the Plantations, prove ruinous to the *Britiſh* Manufactures; but, whilſt Matters are thus vague, and indeterminate, any Attempt to ſhew that the *Stamp Duties* will be inadequate to the promiſed Relief, diſtreſs the Colonies, and conſequently beggar the *Britiſh* Manufacturers, may be obviated by ſaying, that "the Act is in the Na-
"ture of an Experiment: if inadequate, other
"Methods may be ſuperadded; if inconvenient,
"it may be repealed, as ſoon as diſcovered;" and

Hints may be thrown out at the ſame Time, to cheriſh the Hopes of the Nation, that there are the beſt Grounds to expect * the Meaſure will be productive of all that can be deſired or wiſhed.

The frugal *Republicans* of *North-America* (if the *Britiſh* Inhabitants there are to be diſtinguiſhed by a *Nick-Name*, becauſe it implies that They are Enemies to the Government of *England*, and ought therefore to be regarded with a jealous Eye) may be allowed, without derogating from the vaſt and prodigious Knowledge of a Miniſter, to be acquainted with their own internal Circumſtances better than a Stranger, who muſt depend upon Information; and that too, moſt frequently, of Men not the moſt eminent for their Candour, diſtinguiſhed by their Sagacity, or reſpectable for their Integrity. Had Requiſitions been made, and the Sum demanded been equitable, and proportioned to their Circumſtances, They could have fallen upon Ways and Means leſs oppreſſive than the *Stamp Duties*. They have frequently taxed Themſelves: They have tried various Methods of Taxation: They know, by Experience, the eaſieſt and leaſt expenſive.—The Meaning or Conſtruction of their Levy-Acts is ſettled: They can be carried into Execution, not only at a ſmall Expence, without exhauſting a conſiderable Part of their Produce by the Multiplication of Officers, and their Support; but with-

* It is aſſerted by the Author of *The Claim of the Colonies, &c.* that the Merchants trading to the ſeveral Colonies gave in an Eſtimate of the Debt due to Them from the Colonies, amounting to 4,000,000*l.* It would have been a real public Service if he had pointed out how this Debt is to be paid under the Oppreſſion of new and heavy Impoſitions, or what will be the proper Remedy if there ſhould be a Stoppage in the Payment of 4,000,000*l.* a Stagnation of Commerce, and want of Employment to the *Britiſh* Manufacturers.

out

out heavy Pains and grievous Penalties, without Oppreſſion of the innocent, giving Countenance to Vexation, and Encouragement to profligate Informers, without the Eſtabliſhment of arbitrary and *diſtant* Courts of * Admiralty.

The national Debt is heavy, and it is a popular Scheme to draw from the Colonies a Contribution towards the Relief of the Mother-Country.—The Manner of effecting it is not carefully attended to, or nicely regarded by thoſe who expect to receive the Benefit.—The End is ſo ardently deſired, that, whether the Means might not be more moderate, is not ſcrupulouſly examined by Men, who think Themſelves in no Danger of Injury or Oppreſſion from their Severity. It is affirmed to thoſe who cannot detect the Fallacy of the Aſſertion, that Millions have been expended *ſolely* in the Defence of *America*. They believe it, and thence are eaſily perſuaded that the Claim of a Contribution from the Colonies is juſt and equitable, and that any Meaſure neceſſary to ſecure it, is right and laudable.—It is repreſented, that unleſs the Colonies are ſtripped of the *Trial by Jury*, and Courts of *Admiralty* are eſtabliſhed, in which Judges from *England*, Strangers, without Connection or Intereſt in *America*, removeable at Pleaſure, and ſupported by liberal Salaries, are to preſide; unleſs Informers are encouraged and favoured, and the accuſed moſt rigorouſly dealt by, that the Tax will be eluded--and theſe Severities are excuſed on Account of their ſuppoſed Neceſſity. The Colonies are deſcribed to be a numerous, flouriſhing,

* It was formerly held to be a grievous Oppreſſion, that, inſtead of having Juſtice at Home, the *Engliſh* Subject was drawn to *Rome* by APPEALS; but an *American* is to be drawn from Home, in the FIRST INSTANCE, as well as by Appeals.

and opulent People:—It is alledged that They contribute to the national Expence, by Taxes *there*, only the pitiful Sum of 1900 *l.* per Year, for the Collection of which, an Eſtabliſhment of Officers, attended with the Expence of 7600 *l. per Annum*, is neceſſary.—Upon theſe Premiſſes, the Uneaſineſs of the Colonies, at being forced to bring more into the common Stock, appears to be unreaſonable, if not rebellious; and They ſeem rather to deſerve Reprehenſion and Correction, than Favour and Indulgence.

The Succeſſes of the War were obtained as well by the vigorous Efforts of the *Colonies*, as by the Exertion of *Great-Britain*.—The Faith of *Great-Britain* hath been engaged in the moſt ſolemn Manner, to re-pay the Colonies the Monies levied by internal Taxations for the Support of the War.—Is it conſiſtent with that Faith to tax Them towards ſinking the Debt in Part incurred by that Re-payment? The immenſe Acceſſion of Territory, and Value of the Acquiſitions obtained by the Peace, is the Conſequence of the Succeſſes of the War—The Charge of the War is leſſened by the Advantages reſulting from the Peace—The Colonies, for a long Courſe of Time have largely contributed to the public Revenue, and put *Great-Britain* to little or no Expence for their Protection.—If it were equitable to draw from Them a further Contribution, it does not therefore follow, that it is proper to force it from Them, by the harſh and rigorous Methods eſtabliſhed by the Stamp-Act; an Act unequal and diſproportioned to *their* Circumſtances whom it affects; exempting Opulence, cruſhing Indigence; and tearing from a numerous, loyal, and uſeful People, the Privileges They had, in their Opinion, earned and merited, and juſtly held

held moſt dear. If They are really in Debt, the Payment of it hath not been refuſed, it hath not been demanded.—If one Subject, grown giddy with ſudden Elevation, ſhould, at any future Period, raſhly declare, that the Colonies ſhould be taxed, at all Events, in the moſt rigorous Manner; and that Millions of induſtrious and uſeful Subjects ſhould be grievouſly oppreſſed, rather than himſelf depart from his Character of Pertinacity and Wilfulneſs, check the Impulſe of a tyrannical Diſpoſition, or forego the Gratification of his Vanity, in a wanton Diſplay of Power, Submiſſion would be an admirable Virtue indeed, if not the Effect of Impotence.

That the Contribution ariſing from the *Stamp Duties* is diſproportioned to *their* Circumſtances from whom it is exacted, is manifeſt; for They will produce in each Colony, a greater, or leſs Sum not in Proportion to its Wealth, but to the Multiplicity or Juridical Forms, the Quantity of vacant Land, the Frequency of transferring landed Property, the Extent of Paper Negotiations, the Scarcity of Money, and the Number of Debtors. A larger Sum will be exacted from a Tobacco-Colony than from *Jamaica*; and it will not only be higher in one of the pooreſt Colonies, and the leaſt able to bear it, than in the richeſt; but the principal part of the Revenue will be drawn from the pooreſt Individuals in the pooreſt Colonies, from Mortgagors, Obligors, and Defendants. If this be true, does the Act deſerve the Encomium of being *a Mode of Taxation the eaſieſt, and the moſt equal, a Duty upon Property ſpread lightly over a great Variety of Subjects, and heavy upon none?*

The

The Commons of Great Britain, moreover, in their Capacity of *Repreſentative*, not only *Give and Grant* the Property of the *Colonies*; but, in my Conſtruction of the Stamp-Act, (however every Reader may examine and judge for himſelf) *Give and Grant* alſo to certain Officers of the Crown, a Power to tax Them higher ſtill; for theſe Officers will not, I preſume, be called *virtual Repreſentatives* too; and what they ſhall think fit to levy, by an ingenious Extent of the Fiction, will not be conſidered as levied with the Conſent of the Colonies—The Inſtances, I believe, are *rare*, in which the Repreſentatives of the People of *England* have delegated to Officers of the Crown, the Power of taxing their Conſtituents, nor hath any Diſtinction yet been advanced to prove, that in their Capacity of *virtual Repreſentatives* of the Colonies, the Houſe of Commons not having the ſame Confidence repoſed in Them, ought to proceed upon peculiar Rules. There was a Statute of *Henry* VIII, by which, I think, the King's Proclamations, with the Conſent of the Privy Council, were to operate as Laws; and another Statute of *Richard* II, that the Power of the Two Houſes ſhould be veſted in Twelve Lords; but theſe Acts bear *no Reſemblance* to the Stamp-Act.

The Stamping Inſtruments are to be retained in *England*.—Vellum, Parchment, and Paper, are to be ſent to *America*, ready ſtamped.—The firſt Commiſſioner of the Treaſury, or the Commiſſioners, or any Three or more of Them, are, by the Act, impowered to ſet *any* Price upon the Vellum, Parchment and Paper, and the Payment of that Price is ſecured and enforced by the *ſame* Pains and Penalties that the Stamp-Duties are.

If the Subſtitution of an arbitrary civil Law Court, in the Place of the legal Judicatories, and that deſerved Favourite, the Common-Law-Trial by Jury, would not juſtify the Aſſertion, that the Stamp-Act hath ſtripped the Colonies of the Guards and Securities provided by the Conſtitution againſt Oppreſſion in the Execution of Laws, I would much leſs preſume to ſay, the veſting in the Commiſſioners of the Treaſury a Power to tax the Colonies, will amply juſtify the Aſſertion, that the Stamp-Act hath not left Them even the Shadow of a Privilege.—It is indeed ſomething difficult to imagine how the Order of Democracy, which is as much a Part of the Conſtitution as Monarchy or Ariſtocracy, can exiſt when the People are excluded from a Share in the executing, and a Share in the making of Laws; but that is *not* the preſent Caſe; and, though I may not be able to anſwer a ſpecious Objection, formed upon general Principles, I am not obliged to adopt it, till I am convinced of its Solidity.

A little Examination will find how unfair and deceptive the Repreſentation is, that the Colonies in *North America*, "Two Millions of *Britiſh* Sub-"jects, an opulent, thriving and commercial "People, contribute to the national Expence, no "more than 7 or 800 *l. per Annum* by Taxes raiſed "*there*;" for though it ſhould be acknowledged (which I neither admit nor deny, becauſe I do not know, nor have an Opportunity of coming at the Fact) that the Impoſitions upon the Inhabitants of the Colonies do not raiſe *there*, a greater Sum than hath been ſtated, it doth not follow that "the Inhabitants of the Colonies are indulged at "the Expence of *Great Britain*, and that the "needieſt *Britiſh* Cottager, who out of his ſcanty

" Pittance hardly earned, pays the high Duties " of Cuſtoms and Exciſe in the Price of his Con- " ſumptions, has Reaſon to complain," if immenſe Sums are raiſed upon the Inhabitants of the Colonies *elſewhere*.

By ſuch Artifices and Sophiſtry, is Ignorance miſled, Credulity deceived, and Prejudices excited. Thus Oppreſſion gains the Credit of Equity, Cruelty paſſes for Moderation, and Tyranny for Juſtice; and the Man who deſerves—— Reproach, is celebrated by Adulation, and applauded by Deluſion for his Wiſdom and patriotic Virtues.

The Truth is, that a vaſt Revenue ariſes to the *Britiſh* Nation from Taxes paid by the Colonies in GREAT BRITAIN, and even *the moſt ignorant* Britiſh *Cottager*, not impoſed upon by infamous Miſrepreſentation, muſt perceive, that it is of no Conſequence to his Eaſe and Relief, whether the Duties raiſed upon *America* are paid *there*, and thence afterwards remitted to *Great Britain*, or paid *at firſt* upon the produce of the Colonies in *Great Britain*.

In the Article of Tobacco, for Inſtance, the Planter pays a Tax upon that Produce of his Land and Labour conſumed in *Great Britain*, more than Six Times the clear Sum received by Him for it, beſides the Expences of Freight, Commiſſion and other Charges, and double Freight, Commiſſion and Charges upon the Tobacco re-exported, by which the *Britiſh* Merchants, Mariners and other *Britiſh* Subjects, are ſupported—a Tax, at leaſt, equal to what is paid by any Farmer of *Great Britain*, poſſeſſed of the ſame Degree of Proper-

ty; and moreover the Planter muſt contribute to the Support of the expenſive internal Government of the Colony, in which He * reſides.

Is it objected, that the Duties charged upon Tobacco, fall ultimately upon the Conſumers of this Commodity in the conſequential Price ſet upon it? Be it ſo, and let the Principle be eſtabliſhed that all Taxes upon a Commodity, are paid by the Conſumers of it, and the Conſequence of this Principle be fairly drawn, and equally applied.

The *Britiſh* Conſumers, therefore, ultimately pay the high Duties laid upon Tobacco, in Proportion to the Quantity of that Commodity which They conſume—The Colonies therefore, in Proportion to their Conſumption of *Britiſh* Manufactures, pay alſo the high Duties of Cuſtoms and Exciſe, with which the Manufactures are charged, in the conſequential Price ſet upon their Conſumptions—In their Paſſage moreover, from the *Britiſh* Manufacturers to the *American* Importers, the Commodities go through a great many Hands, by which their Coſts are enhanced; the Factors, the Carriers, the Shop-keepers, the Merchants, the Brokers, the Porters, the Watermen, the Mariners, and others, have their reſpective Profits, from which They derive their Subſiſtence, and the Support of their Families, and are enabled to pay the high Duties of Cuſtoms and Exciſe, in the Price of their * Conſumptions.

The Policy of the late Regulations of the Colonies is of the ſame Character with their Juſtice

* See the Appendix.

and Lenity. The Produce of their Lands, the Earnings of their Induſtry, and the Gains of their Commerce centre in *Great Britain*, ſupport the Artificers, the Manufactories, and Navigation of the Nation, and with Them the *Britiſh* Landholders too.

Great Britain had ALL before, and therefore can have no more from the Colonies; but the Miniſter, in the purſuit of a "well-digeſted, conſiſtent, wiſe and ſalutary Plan of Colonization and Government, a Plan founded upon the "Principles of Policy, Commerce and Finance," chuſes to demoliſh at one Blow, all their Privileges as they have underſtood Them, that he may raiſe in *America*, a Part of what was before paid in *Great Britain*. But if the Execution of it, inſtead of improving the Advantages already poſſeſſed, confirming the Bleſſings already enjoyed, and promoting the public Welfare, ſhould happen to diſtreſs the Trade, reduce the Navigation, impoveriſh the Manufacturers, and diminiſh the Value of the Lands in *Great Britain*; ſhould it drive the *Britiſh* Mechanics and Manufacturers to *America*, by depriving Them of their beſt Cuſtomers at Home, and force the Colonies upon Manufactures they are diſabled from purchaſing, other Topics of Eulogy muſt be diſcovered by his ingenious Encomiaſts, than his Wiſdom or his political Atchievements. Upon ſuch an Event, an *American* will have very little Reaſon to exclaim

O! me infelicem, qui nunc demum intelligo
Ut illa mihi profuerint quæ deſpexeram,
Et illa, quæ laudârum, quantum Luctûs habuerint!

The

The Right of Exemption from all Taxes *without their Conſent*, the Colonies claim as *Britiſh* Subjects. They derive this Right from the common Law, which their Charters have declared and confirmed, and They conceive that when ſtripped of this Right, whether by Prerogative or by any other Power, they are at the ſame Time deprived of every Privilege diſtinguiſhing Free-Men from Slaves.

On the other Hand, They acknowledge Themſelves to be ſubordinate to the Mother Country, and that the Authority veſted in the ſupreme Council of the Nation, may be juſtly exerciſed to ſupport and preſerve that Subordination.

Great and juſt Encomiums have been beſtowed upon the Conſtitution of *England*, and their Repreſentative is deſervedly the Favourite of the Inhabitants in *Britain*. But it is not becauſe the ſupreme Council is called *Parliament*, that They boaſt of their Conſtitution of Government; for there is no particular magical Influence from the Combination of the Letters which form the Word; it is becauſe They have a Share in that Council, that They appoint the Members who conſtitute one Branch of it, whoſe Duty and Intereſt it is to conſult their Benefit, and to aſſert their Rights, and who are veſted with an Authority, to prevent any Meaſures taking Effect dangerous to their Liberties, or injurious to their Properties.

But the Inhabitants in the Colonies have no Share in this great Council. None of the Members of it are, or can be of their Appointment, or in any Reſpect dependant upon Them. There is no immediate Connection; on the contrary,

there

there may be an Oppoſition of Intereſt; how puerile then is the Declamation, " what will be-
" come of the Colonies Birthright, and the glo-
" rious Securities which their Forefathers handed
" down to Them, if the Authority of the *Britiſh*
" Parliament *to impoſe Taxes* upon Them ſhould
" be given up? To deny the Authority of the
" *Britiſh* Legiſlature, is to ſurrender all Claim to
" a Share in its Councils, and if this were the
" Tenor of their Charters, a Grant more inſidi-
" ous or replete with Miſchief, could not be
" imagined, a Forfeiture of their Rights would
" be couched under the Appearance of Privi-
" lege, *&c.*"

We claim an Exemption from all *Parliamentary* Impoſitions, that We may enjoy thoſe Securities of our Rights and Properties, which We are entitled to by the Conſtitution. For thoſe Securities are derived to the Subject from the Principle *that he is not to be taxed without his own Conſent*, and an Inhabitant in *America* can give his Conſent in no other Manner than in Aſſembly. It is in the Councils that exiſt there, and there *only*, that he hath a Share, and whilſt He enjoys it, his Rights and Privileges are as well ſecured as any Elector's in *England*, who hath a Share in the national Councils there; for the Words *Parliament* and *Aſſembly* are, in this Reſpect, only different Terms to expreſs the ſame Thing.

But it is argued, that " if the Common Law
" of *England* is to be brought, as juſtifying a
" Claim of Exemption in any Subject of *Great*
" *Britain* from a Parliamentary Tax, it will plead
" againſt a Tax impoſed by a provincial Aſſem-
" bly; for as all the Colony Aſſemblies derive
" their

" their Authority from the meer Grant of the " Crown only, it might be urged that any Tax " impoſed by Them, is impoſed by Authority of " the Prerogative of the Crown, and not by full " Conſent of Parliament. That if this Right in " the Crown is acknowledged to exempt the Sub- " ject from the Juriſdiction of Parliament in the " Caſe of Taxation, its Power to diſpenſe with " Acts of Parliament, or to deprive the ſame " Subject of the Benefit of the common Law, " cannot be denied."

One would be inclined to ſuſpect that it is ſuppoſed, ſomething elſe than Reaſon may on this Occaſion conduce to Perſuaſion.

The *Engliſh* Subjects, who left their *native* Country to ſettle in the Wilderneſs of *America*, had the Privileges of *other Engliſhmen*. They knew their Value, and were deſirous of having Them perpetuated to their Poſterity. They were aware that, as their Conſent whilſt They ſhould reſide in *America*, could neither be aſked nor regularly given in the national Legiſlature, and that if They were to be bound by Laws without Reſtriction, affecting the Property they ſhould earn by the utmoſt Hazard and Fatigue, They would loſe every other Privilege which they had enjoyed in their native Country, and become meer Tenants at Will dependant upon the Moderation of their Lords and Maſters, without any other Security— That as their Settlement was to be made under the Protection of the *Engliſh* Government, They knew, that in Conſequence of their Relation to the Mother-Country, They and their Poſterity would be ſubordinate to the ſupreme national Council,

Council, and expected that Obedience and Protection would be considered as reciprocal Duties.

Considering Themselves, and being considered in this Light, They entered into a Compact with the Crown, the Basis of which was, *That their Privileges as* English *Subjects, should be effectually secured to Themselves, and transmitted to their Posterity.* And as for this Purpose, precise Declarations and Provisions formed upon the Principles, and according to the Spirit of the *English Constitution* were necessary; CHARTERS were accordingly framed and conferred by the Crown, and accepted by the Settlers, by which all the Doubts and Inconveniences which might have arisen from the Application of general Principles to a new Subject, were prevented.

By these Charters, founded upon the unalienable Rights of the Subject, and upon the most sacred Compact, the Colonies claim a Right of Exemption from Taxes *not imposed with their Consent.*—They claim it upon the Principles of the Constitution, as once *English*, and now *British* Subjects, upon Principles on which their Compact with the Crown was originally founded.

The Origin of other Governments is covered by the Veil of Antiquity, and is differently traced by the Fancies of different Men; but, of the Colonies, the Evidence of it is as clear and unequivocal as of any other Fact.

By these declaratory Charters the Inhabitants of the Colonies claim an Exemption from *all* Taxes not imposed by their own Consent, and to infer

from

from their Objection to a Taxation, to which their Conſent is not, nor can be given, *that They are ſetting up a Right in the Crown to diſpenſe with Acts of Parliament, and to deprive the* Britiſh *Subjects in* America *of the Benefits of the common Law*, is ſo extremely abſurd, that I ſhould be at a Loſs to account for the Appearance of ſo ſtrange an Argument, were I not apprized of the unworthy Arts employed by the Enemies of the Colonies to excite ſtrong Prejudices againſt Them in the Minds of their Brethren at Home, and what groſs Incongruities prejudiced Men are wont to adopt.

Though I am perſuaded that this Reaſoning hath already been ſufficiently refuted, and that no ſenſible and diſpaſſionate Man can perceive any Force in it, yet I cannot help remarking, that it is grounded upon a Principle, which, if it were poſſible for the Examiner to eſtabliſh it, would entitle him to the Applauſe of the Inhabitants in *Great Britain*, as little as to the Thanks of the Colonies.

From what Source do the Peers of *England* derive their Dignity, and the Share They have in the *Britiſh Legiſlature?* Are there no Places in *England* that derive their Power of chuſing Members of Parliament from royal Charters? Will this Writer argue, that the Crown may, by Prerogative, tax the Inhabitants of *Great-Britain*, becauſe the Peers of *England*, and ſome Repreſentatives of the People, exerciſe a legiſlative Authority under royal Patents and Charters? It muſt be admitted that all the Members of the Houſe of Commons are freely choſen by the People, and are not afterwards ſubject to any Influence of the Crown or the Miniſtry: And are not

the Members of the lower Houſes of Aſſembly as freely choſen alſo by the People; and, in Fact, as independent as the Members of the Houſe of Commons? If the Truth were confeſſed, the Objection would not be, *that the Colonies are too dependent upon the Crown*, or that their Claim of Exemption from all Taxes not impoſed by their own Conſent, *is founded upon a Principle leading to Slavery*. At one Time, the *North Americans* are called *Republicans*; at another, *the Aſſertors of Deſpotiſm*. What a ſtrange Animal muſt a *North American* appear to be from theſe Repreſentations to the Generality of *Engliſh* Readers, who have never had an Opportunity to admire, that He may be neither black, nor tawny, may ſpeak the *Engliſh* Language, and, in other Reſpects, ſeem, for all the World, like one of Them!

"The common Law, the great Charter, the "Bill of Rights," are ſo far from "declaring, "with one Voice, that the Inhabitants of the Co-"lonies ſhall be taxed by no other Authority than "that of the *Britiſh Parliament*," that They prove the contrary; for the Principle of the common Law is, *that no Part of their Property ſhall be drawn from* Britiſh *Subjects, without their Conſent, given by thoſe whom They depute to repreſent Them*; and this Principle is enforced by the Declaration of the GREAT CHARTER, and *the Bill of Rights*; neither the one nor the other, introducing any *new* Privilege. In *Great-Britain*, the Conſent of the People is given by the Houſe of Commons: and, as Money had been levied there for the Uſe of the Crown, *by Pretence of Prerogative, without their Conſent*, it was properly declared at the Revolution, in Support of the Conſtitution, and in Vindication of the People's Rights; that the levying

ing of Money, by *Pretence of Prerogative*, without Grant of Parliament, *i. e.* without their Conſent who are to pay it, is illegal, which Declaration was moſt ſuitable to the Occaſion, and effectually eſtabliſhes the very Principle contended for by the Colonies.

The Word *Parliament*, having been made uſe of, the *Letter* of the Declaration is adhered to, and the Conſequence drawn, that no *Britiſh* Subject can be legally taxed, but by the Authority of the *Britiſh Parliament*, againſt the Spirit and Principle of the Declaration, which was aimed only to check and reſtrain the *Prerogative*, and to eſtabliſh the Neceſſity of obtaining *the Conſent* of thoſe on whom Taxes were to be levied. Is not this a new Kind of Logic, to infer from Declarations and Claims, founded upon the neceſſary and eſſential Principle of a free Government, that the People ought not to be taxed without their Conſent, that therefore the Colonies ought to be taxed by an Authority, in which their Conſent is not, nor can be concerned; or, in other Words, to draw an Inference from a Declaration or Claim of Privilege, ſubverſive of the very Principle upon which the Privilege is founded? How aukwardly are the Principles of the Revolution applied by ſome Men! What Aſtoniſhment would the Promoters of that glorious Meaſure, thoſe Patrons and Friends of Liberty, did They now tread the Stage of this World, expreſs, that a *Word*, by which They meant to aſſert the Privileges of the Subject, and reſtrain deſpotic Power, ſhould be relied upon to demoliſh the very Principle by which Themſelves were animated, and after all their Pains and Hazards to eſtabliſh the generous Sentiments of Liberty, that thoſe who feel and enjoy

the Bleſſings of their ſucceſsful Struggles, ſhould not be able to raiſe a Thought beyond the Ideas affixed to ſyſtematic Terms.

It was declared alſo by the *Bill of Rights*, that the Elections of *Members of Parliament* ought to be free, and the common Law laid down the ſame Rule before, which is as applicable to the Election of the Repreſentatives of the Colonies, as of the Commons of *Great Britain*. But with the Help of the Examiner's Logic, it might be proved from the *Letter* of the *Bill of Rights*, that the Elections *only* of *Members* of *Parliament* ought to be free; for the Freedom expreſſed in the Bill of Rights, is as much attached to Elections of Members of Parliament, as the Authority to grant Money is to *the* Britiſh *Parliament*, and if the Declaration in the one Caſe implies a Negative, there is the like Implication in the other. If, moreover, the common Law, the great Charter, and the Bill of Rights, do really, as the Examiner aſſerts, with one Voice declare, that the Inhabitants of the Colonies ought to be taxed *only* by the *Britiſh* Parliament, it is not conſiſtent with that Character of Vigilance, and Jealouſy of their Power, commonly aſcribed to the *Britiſh Parliament*, that, from their firſt regular Settlement to the Reign of *George* III, the *American* Aſſemblies ſhould not only have been ſuffered, without any Animadverſion, without one Reſolve, or even a ſingle Motion to reſtrain Them, to encroach upon the Juriſdiction and Authority of the *Britiſh Parliament*; but that the Parliament ſhould never before the late *Stamp Act*, in one Inſtance, have impoſed an internal Tax upon the Colonies for *the ſingle Purpoſe of Revenue*, and that, even when Acts of Aſſembly paſſed in Conſequence of Miniſterial inforced by royal

royal Requiſitions have been laid before Them, They ſhould be ſo far from objecting to their Validity, as actually to recognize the Authority of the provincial Legiſlatures, and upon that Foundation ſuperſtruct their own Reſolves and Acts.

But though it hath been admitted, that the *Stamp-Act* is the firſt Statute that hath impoſed an internal Tax upon the Colonies *for the ſingle Purpoſe of Revenue*, yet the Advocates for that Law contend, that there are many Inſtances of the Parliament's exerciſing a ſupreme legiſlative Authority over the Colonies, and actually impoſing *internal Taxes* upon their Properties—that the Duties upon any Exports or Imports are internal Taxes—That an Impoſt on a foreign Commodity is as much an internal Tax, as a Duty upon any Production of the Plantations—That no Diſtinction can be ſupported between one Kind of Tax and another, an Authority to impoſe the one extending to the other.

If theſe Things are really as repreſented by the Advocates for the *Stamp* Act, why did * the *Chancellor of the Exchequer* make it a Queſtion for the

* I have preſumed to mention this Fact upon the Authority of private Intelligence, as well as the News Papers, and other Publications; and though the Chancellor of the Exchequer is not named, yet the Fact ſeems in general to be referred to in the Poſtſcript to *the excellent Letter concerning Libels, Warrants, Seizure of Papers, and Security of the Peace*, &c. in the following Words: "Otherwiſe (*i. e.* if it were not right for the Par-
" liament to reſolve general Warrants to be illegal) let me aſk
" how that *momentous* Reſolution touching an *Engliſh* Parlia-
" ment's Right of taxing the Colonies could be juſtified? It
" was an independent ſubſtantive Reſolution, followed by No-
" thing, (*i. e.* that Seſſion) and yet was a Reſolution not only
" of

the Conſideration of the Houſe of Commons, whether the Parliament could impoſe an *internal Tax* in the Colonies or not, for the *ſingle Purpoſe of Revenue?*

It appears to me, that there is a clear and neceſſary Diſtinction between an Act impoſing a Tax for *the ſingle Purpoſe of Revenue*, and thoſe Acts which have been made for the Regulation of Trade, and have produced ſome Revenue *in Conſequence of their Effect* and Operation as *Regulations of Trade.*

The Colonies claim the Privileges of *Britiſh* Subjects—It has been proved to be inconſiſtent with thoſe Privileges, to tax Them *without their own Conſent*, and it hath been demonſtrated that a Tax impoſed by Parliament, is a Tax *without their Conſent.*

The Subordination of the Colonies, and the Authority of the Parliament to preſerve it, have been fully acknowledged. Not only the Welfare, but perhaps the Exiſtence of the Mother Country, as an independent Kingdom, may depend upon her Trade and Navigation, and theſe ſo far upon her Intercourſe with the Colonies, that if this ſhould

" of *extreme Magnitude*, but of the moſt *general* and *higheſt*
" *legal* Nature, involving in it a Deciſion of *the firſt and moſt*
" *fundamental Principles of Liberty, Property, and Government,*
" *and well worthy* alſo, as to the temporary Policy of it, the
" moſt *ſerious* of all Conſideration. This was reſolved too, if I
" am informed right, at the Cloſe of the Night, and the Riſing
" of the Houſe; ſo that every Body muſt have taken it as a
" clear Thing, that They could at any Time come to a Reſo-
" lution upon any general Point of Law, whenever They ſhould
" ſee it *expedient* ſo to do, *ſed Verbum ſapienti ſat eſt.*"

be

be neglected, there would ſoon be an End to that Commerce, whence her greateſt Wealth is derived, and upon which her maritime Power is principally founded. From theſe Conſiderations, the Right of the *Britiſh Parliament* to regulate the Trade of the Colonies, may be juſtly deduced; a Denial of it would contradict the Admiſſion of the Subordination, and of the Authority to preſerve it, reſulting from the Nature of the Relation between the Mother Country and her Colonies. It is a common, and frequently the moſt proper Method to regulate Trade by Duties on Imports and Exports. The Authority of the Mother Country to regulate the Trade of the Colonies, being unqueſtionable, what Regulations are the moſt proper, are to be of Courſe ſubmitted to the Determination of the Parliament; and if an *incidental Revenue* ſhould be produced by ſuch Regulations, theſe are not therefore unwarrantable.

A Right to impoſe an internal Tax on the Colonies, with their Conſent, *for the ſingle Purpoſe of Revenue*, is denied; a Right to regulate their Trade without their Conſent is admitted. The Impoſition of a Duty may, in ſome Inſtances, be the proper Regulation. If the Claims of the Mother Country and the Colonies ſhould ſeem on ſuch an Occaſion to interfere, and the Point of Right to be doubtful, (which I take to be otherwiſe) it is eaſy to gueſs that the Determination will be on the Side of Power, and that the Inferior will be conſtrained to ſubmit *.

The

* In the Reign of our great Deliverer, when the *Engliſh* and the *Dutch* were at War with *France*, They joined in preventing the Northern Powers from carrying on a Trade with the Enemy.

The Writer on the Regulations lately made with Reſpect to the Colonies, who is ſaid to have been *well informed*, aſſerts a Fact, which indiſputably proves, that the Impoſitions mentioned, were *only* Regulations of Trade, and can, with no kind of Propriety, be conſidered in any other Light. The Fact he aſſerts, is, that " the whole Remit-
" tance from all the Taxes in the Colonies, at an
" Average of Thirty Years, has not amounted to
" 1900 *l.* a Year, and in that Sum, 7 or 800 *l.*
" *per Annum* only, have been remitted from *North-*
" *America*; and that the Eſtabliſhment of Officers,
" neceſſary to collect that Revenue, amounts to
" 7600 *l. per Annum*."

It would be ridiculous indeed to ſuppoſe, that the Parliament would raiſe a Revenue by Taxes in the Colonies to defray Part of the national Expence, the Collection of which Taxes would increaſe that Expence to a Sum more than three Times the Amount of the Revenue; but, the Impoſitions being conſidered in their true Light, as Regulations of Trade, the Expence ariſing from an Eſtabliſhment neceſſary to carry Them into Execution, is ſo far from being ridiculous, that it may be wiſely incurred.

The Author of the Claim of the Colonies, *&c.* gives (as hath been obſerved) the Epithets of *un-*

my. M. *Groning* having formed a Deſign, to prove the Right of the Northern Powers to a free Trade and Navigation, communicated his Plan to and deſired the Opinion of Baron *Puffendorff* upon it, who obſerved that as the Queſtion had not been ſettled upon clear and undeniable Principles, and there was a Mixture of Fact and Right, the Confederates might contend that They have a Right to diſtreſs the Enemy, and, as the Means to attain that Purpoſe, to reſtrain the Trade of the Northern Powers, an Argument that with ſuperior Force would be concluſive.

juſt and *partial*, to a Tax which ſhould be impoſed upon the Non-Electors, only in *Britain*; and, in that very Inſtance, proves, that a Tax upon the Non-Electors in the Colonies, is more unjuſt and partial, and yet undertakes to defend the Juſtice of it; and the Writer on the Regulations of the Colonies declares, that it is in vain to call the Acts He has cited as Precedents, by the Name of mere Regulations, notwithſtanding He hath irrefragably proved, that They are ridiculous, if conſidered in any other Light. (See *The Regulations of the Colonies*, &c. * pag. 105—57, and *The Claim of the Colonies*, &c. pag. 28, 29, 30.)

Though I conceive that the Diſtinction which hath been ſuggeſted, is ſufficiently evident, and that the Argument from Precedents hath been refuted, yet, as there have been two or three Inſtances particularly enforced and relied upon, I muſt beg the Reader's Patience whilſt I examine Them ſeparately, without undertaking the Taſk to remove every Incongruity to be found in the Writings of the Enemies of *America* on this Occaſion; for it would require an *Hercules* to cleanſe the Stable.

The 5th *Geo.* II. it is alledged, "*abrogates ſo much of the Common Law as relates to Deſcents of Freeholds in* America, *takes from the Son the Right of Inheritance in the Lands the Crown had granted to the Father*, and his Heirs in abſolute

* A grave Anſwer to a little pert Pamphlet, called *the Objections to the* Taxation, *&c.* would be too ludicrous. When the Author talks of Orders to be obſerved under Pains and Penalties, he uſes the awful Style of a L———d of T———; but it was too conſtrained for him to ſupport, and he therefore very naturally relapſed into the Character of a Jack-Pudding. He had very little Reaſon to apprehend that *Locke*, *Sidney*, or *Selden*, would be called upon to pull off his—Cap.

" Fee, makes them Affets, and applies Them to " the Payment of Debts and Accounts contracted " by the Father *without the Participation of the* " *Son*; it *fets afide* the Sort of Evidence required " by the Common Law, and *eftabliſhed by every* " *Court of Juſtice in* America, in Proof of a Debt, " and enjoins the Admiſſion of an *ex Parte Affi-* " *davit*. The Power of Parliament having been " exerciſed *to take away the Lands of the People in* " America, the moſt *ſacred* Part of any Man's " Property, and *diſpoſing of Them for the Uſe of* " *private Perſons Inhabitants of* Great-Britain, who " can queſtion," ſays the Examiner, " the Parlia- " ment's Right to take away a *ſmall* Part of the " Products of thoſe Lands, and apply it to the " *public Service?*"

It is very obſervable, that in applying this Statute, a Language is made uſe of, which gives the Idea of Violence; and it muſt be confeſſed, that great Aggravation of Features, and ſtrong Colouring, were neceſſary, to make it in any Degree reſemble the Impoſitions of the *Stamp-Act*.

It would be uſeleſs, as well as tedious, to point out every Miſrepreſentation in this Application, ſince that it will be effectually done, by briefly ſhewing the Effect of the 5th *Geo.* II. and ſuggeſting the Occaſion of making that Statute.

Lands, Negroes, *&c.* in the Plantations, are made Affets for the Satisfaction of all Debts owing to his Majeſty, or *any of his Subjects*, in like Manner as Real Eſtates are, by the Law of *England* liable to the Satisfaction of Debts due by Specialty.

If

If the Creditor reſides in *Great-Britain*, the Affidavits of his Witneſſes taken there, are to be allowed as Evidence, and to have the ſame Force their Teſtimony would have, if given, *vivâ Voce*, in open Court.

The Evidence mentioned in the Statute, prevailed in moſt, if not all the Colonies, before the Statute, and Lands were alſo liable to the Satisfaction of all Debts in moſt Inſtances, by the Method practiſed alſo in the Court of Chancery in *England*, of marſhalling Aſſets. In ſome of the Colonies, without this Circuity, Lands were immediately liable to ſimple Contract Debts.

Independent of the Statute, when the Creditor obtains a Judgment againſt his Debtor, *all* his Lands, *&c.* over which he has a *diſpoſing* Power, are liable, and, ſince the Statute, only *ſuch* Lands, *&c.* are Aſſets, as the Debtor had a Power to diſpoſe of. It appears then, that all the Effect of the Statute on this Head, is to ſubject Real Eſtates to the Payment of Debts *after* the Death of the Debtor, (for the moſt Part, the Caſe before the Statute) which might have been made Subject *before* his Death.

In many of the Colonies, the provincial Creditors of the deceaſed Debtors, were preferred to the *Britiſh*, in the ſame Degree, by Acts of Aſſembly which carried the Appearance of Partiality; tho' in Fact, the Effect of the Laws of *England* gave riſe to Them; for, upon Bankruptcies in *Great-Britain*, the Steps required by the Statutes to entitle Creditors to a Satisfaction, effectually exclude Colony Creditors in moſt Caſes, and their Diſtance, when their Debtors die in *Great-Britain*, where Colony Creditors have not ſtanding Agents as the

Merchants have in the Plantations, and there happens a Deficiency of Affets, ſhuts them out likewiſe from all Chance of Satisfaction in the uſual Scramble among Creditors for the Debtor's Eſtate on ſuch Events.

In ſome of the Colonies They changed, by Acts of Aſſembly, certain Species of perſonal Property, *e. g.* Negroes, into the Nature of real Eſtates, by making Them deſcendible ; and, by this Alteration of the Common Law, and Confuſion of the former Diſtinction of Property, very conſiderably diminiſhed the perſonal Fund, liable to *all* Debts.

As theſe Circumſtances were repreſented and believed to be great Diſcouragements to the Trade of the Mother Country, after repeated Requiſitions to provide a Remedy in the Colonies, in which the Grievance was moſt ſenſibly felt, had been diſregarded, the Statute was finally made.

This was, without Doubt, a Subject upon which the Superintendence of the Mother-Country might be juſtly exerciſed ; it being relative to her Trade and Navigation, upon which her Wealth and her Power depend, and the Preſervation of her Superiority, and the Subordination of the Colonies, are ſecured, and therefore is comprehended in the Diſtinction.

After citing, and applying this Statute, the Examiner takes Occaſion to inſult a Gentleman of a moſt amiable and reſpectable Character, becauſe he preſumed, it ſeems, to queſtion the Univerſality of Parliamentary Power, and appears to be ſo totally occupied in the Buſineſs of Defamation, as not to be aware of his running into the moſt egregious

gious Inconſiſtencies. If the Examiner is a Lawyer, he has betrayed the moſt ſhameful Ignorance; if an Agent, the moſt infamous Unfaithfulneſs. Had the *American Chief Juſtice* acted in *England*, as too many of his Countrymen have done—Had He paid his Court to Power, by mean Compliances, and endeavoured to recommend himſelf, by inventing Accuſations againſt the Colonies, by repreſenting the Inhabitants in Them, as a refractory, diſloyal, and rebellious People, and by propoſing Schemes for their Depreſſion—Had he not firmly maintained his Character of Honour and Probity, we ſhould not have ſeen this Impeachment of his Underſtanding; but he left the Taſk of Proſtitution to the Man of ſordid Views,

Ille ſuperbos Aditus Regum,
Duraſq; fores, expers Somni
Colat ———

"Had the Colonies," ſays the Examiner, "agreed to the Impoſition of the Stamp-Duties, "a Precedent would have been eſtabliſhed for "their being conſulted, before any Impoſition "upon Them by Parliament would hereafter take "Place." He intimates that They were adviſed by ſome of their Agents to take this Courſe: If ſuch Advice hath been given, it was weak or inſidious, and the Agents, who recommended the Meaſure, ought to be removed for their Incapacity or their Treachery.

How would the Precedent have been eſtabliſhed, or, if it had, what would have been the Advantage? This Conduct would have admitted, that the Colonies might be taxed at any Time, and in any Manner, without their Conſent; and conſe-

conſequently, would at once have been an effectual Surrender of all their Privileges as *Britiſh* Subjects.

If Precedents were to be regarded, when a Tax in *America*, for the *ſingle Purpoſe of Revenue* is required, they are not wanting. Upon ſuch Occaſions, the Courſe hath always, and uniformly been, 'till the Impoſition of the Stamp-Duties, to tranſmit Requiſitions to the Colonies; and, if the Inſtance cited by the Examiner, is in any Degree pertinent, he has ſhewn in his Appendix, that the Method of Requiſition was in *that* purſued; for, the Lords of Trade, in their Report, expreſsly mention the Refuſal of the Colonies to comply with the Requiſitions tranſmitted to them, to remove the Grievance complained of.

The Clauſe in the Mutiny Act during the late War is alſo relied upon, but with how much Propriety, few Words will evince.

The Acts of Aſſembly of each Colony, could have no obligatory Force beyond the Limits of each; but the Service of the Colony Troops, was not confined within the ſame Colony in which They were raiſed; it is therefore evident that the Provincial Legiſlatures had not an Authority adequate to the great Object of the military Operations in *America*, which was not merely the Defence of the Plantations, by Meaſures executed within their Boundaries, but the Enemy was attacked in his own Country, and for this Purpoſe the *Britiſh* and *American* Troops acted conjunctly. On this Occaſion it was not only convenient, that the Troops employed in the ſame Service, ſhould be ſubject to the ſame Diſcipline, but it was indiſpenſably

penſably neceſſary that this Diſcipline ſhould be eſtabliſhed by *Act of Parliament*, the Authority of *Provincial Legiſlatures* being deemed to be incompetent. And it is to be remarked, moreover, that the Provincial Troops were raiſed and paid by the Colonies, and that it was in the Power of their Aſſemblies, a Power exerciſed by ſome of Them, to diſband or reduce Them when They pleaſed, and therefore their ſupporting and keeping them up, was an effectual Conſent to the Act of Parliament; but, as hath been ſhewn, an internal Tax may be as compleatly and adequately laid in every Colony, by the Authority of the *reſpective Aſſemblies*, as by the *Britiſh Parliament*, and therefore there is not the ſame Neceſſity for the Interpoſition of the Mother Country in this, as in the other Inſtance, and the Colonies with Reference to the Stamp-Act, are not called upon to do any Act expreſſive of their Aſſent to it, nor is it in their Power to hinder it's taking Effect in the fulleſt Extent.

The Act for *the Eſtabliſhment of a Poſt-Office in the Colonies* (9 *Anne*, c. 10.) comes the neareſt to the Subject of any Regulation that hath been mentioned; but yet it is materially diſtinguiſhable from the Stamp-Act. For the ſame Reaſon that an Act of Parliament was neceſſary to ſecure the Diſcipline of the Provincial Troops, acting in Conjunction with the *Britiſh* Forces, during the late War, the Authority of Parliament might be proper for the general Eſtabliſhment of a regular Poſt-Office; for as the Laws of each Colony are in their Operation confined within the Limits of each, prohibitory and compulſive Clauſes to inforce a general Obſervance, without which the Eſtabliſhment would fail, might be eluded. If a Man ſhould maliciouſly give a Wound in one Colony, and the wounded

wounded Perſon die in another, the Offender could not be convicted of Murder, becauſe the whole Fact conſtituting that Crime, would not be cognizable in the Colony where the Wound was given, or the Death happened; and the ſame Principle is applicable to every other inferior Offence, and intimates in what Manner prohibitory Clauſes might be evaded. This Matter therefore of the Poſt-Office, may be referred to the general Superintending Authority of the Mother-Country, the Power of the Provincial Legiſlatures being too ſtinted to reach it. In this View, and upon the Conſideration of the general Convenience and Accommodation ariſing from the Eſtabliſhment, the People of *America* have not complained of it, but if this Inſtance were more pertinent than it is, it would only prove what hath been too often proved before—When Men do not ſuſpect any Deſigns to invade their Rights, and ſubdolous Steps taken to that End, are productive of immediate Convenience without pointing out their deſtructive Tendency, They are frequently involved in Ruin before they are aware of Danger, or that the Conduct flowing from the Negligence of innocent Intentions, may afford an Handle to Men of different Diſpoſitions, for the Commiſſion of Oppreſſion—Of the Truth of theſe Obſervations the Hiſtories of all People who have once been bleſſed with Freedom, and have loſt it, exhibit abundant Examples.

When Inſtances are urged as an authoritative Reaſon for adopting a new Meaſure, They are proved to be more important from this Uſe of Them, and ought therefore to be reviewed with Accuracy, and canvaſſed with Strictneſs. What is propoſed ought to be incorporated with what hath been done, and the Reſult of both ſtated

and conſidered as a ſubſtantive original Queſtion, and if the Meaſure propoſed is incompatible with the conſtitutional Rights of the Subject, it is ſo far from being a rational Argument, that Conſiſtency requires an Adoption of the propoſed Meaſure, that, on the contrary, it ſuggeſts the ſtrongeſt Motive for aboliſhing the Precedent: when therefore an inſtance of *Deviation* from the Conſtitution is preſſed as a Reaſon for the *Eſtabliſhment* of a Meaſure ſtriking at the very Root of all Liberty; though the Argument is inconcluſive, it ought to be uſeful.

Wherefore if a ſufficient Anſwer were not given to the Argument drawn from Precedents, by ſhewing that none of the Inſtances adduced are applicable, I ſhould have very little Difficulty in denying the Juſtice of the Principle on which it is founded. What hath been done, if wrongful, confers no Right to repeat it. To juſtify Oppreſſion and Outrage, by Inſtances of their Commiſſion, is a kind of Argument which never can produce Conviction, though it may *their* Acquieſcence, whom the Terror of greater Evils may reſtrain from reſiſting, and thus the Deſpotiſm of the Eaſt may be ſupported, and the natural Rights of Mankind be trampled under Feet. The Queſtion of Right, therefore, doth not depend upon Precedents, but on the Principles of the Conſtitution, and hath been put upon it's proper Point already diſcuſſed, whether the Colonies are repreſented, or not, in Parliament.

As the Name of *Hampden* occurred to the Examiner in his Deſign of caſting an oblique Reflection upon the Colonies, it is ſurpriſing he did not recollect, that very numerous Precedents have

been applied in the Defence of an arbitrary and oppreſſive Proceeding, deſtructive of the eſſential Principle of *Engliſh* Liberty. But though meer Acts of Power prove no Right, yet the real Opinion entertained of it, may be inferred from Forbearance; for Mankind are generally ſo fond of Power, that they are oftner tempted to exerciſe it beyond the Limits of Juſtice, than induced to ſet Bounds to it from the pure Conſideration of the Rectitude of Forbearance. Wherefore if I had denied the Principle of this Kind of Reaſoning, without ſhewing the Defects of the artificial painted Precedents which have been produced, I might ſtill very conſiſtently urge, that, the repeated and uniform Requiſitions of the *Engliſh* Miniſters, as often as Occaſions for the *ſingle Purpoſe of Revenue* have happened, tranſmitted to the Colonies to tax Themſelves by Provincial Acts, and the Acts of Parliament regulating the Trade of the Plantations, as well as of *Ireland*, without one Inſtance, before the Stamp-Act, of a Tax impoſed by Parliament upon either, for the *unmixed* Purpoſe of Revenue, prove, that the Impoſition of a Tax upon them without their Conſent, hath conſtantly been held to be inconſiſtent with their Conſtitutional Rights and Privileges. I have joined *Ireland* with the Colonies, and preſume it will hardly be contended that *Ireland*, over which the Courts of Juſtice in *England* have a ſuperintendant Power, is not, at leaſt, as ſubject to *Great-Britain* as the Colonies are.

A moſt extraordinary Reaſon hath been given, why the Method of Requiſition would have been improper, *viz.* that "the Sums raiſed muſt be "paid unto the Exchequer, and if levied by the "Provincial Aſſemblies, the Parliament would "have no Right to enquire into the Expenditure "of

" of them." This is ſo extremely futile, that it would be almoſt abſurd to beſtow a ſerious Refutation upon it.

Why muſt the Sums raiſed be paid into the Exchequer? If the Intention is to apply them in the Colonies to any internal Purpoſe, why muſt they be remitted to *Great-Britain?* If Armies are to be kept up in *America*, to defend the Colonies againſt *Themſelves*, (for it can hardly be imagined that Troops are neceſſary for their Protection againſt any foreign Enemy) or are to be employed in the national Service of Cropping the Ears, and Slitting the Noſtrils of the Civil Magiſtrates, as Marks of Diſtinction *, why muſt the Money be paid into the Exchequer? Or, if it ſhould be paid into the Exchequer, in order to be applied towards ſinking the national Debt, why might not the Parliament enquire into the Application of it? Does the Examiner, in his Idea of the Parliament, figure to himſelf a Monſter with an Hand that can reach to the utmoſt Verge of the *Britiſh* Dominions, and clutch and cruſh Millions of Subjects at a Gripe; but, when the Object is near, apt to be rendered, by ſome magical influence, ſo ſhort, and ſo feeble, as not to be able to reach the *Exchequer*, or to ſqueeze the *Chancellor* of it?

We are aſſured that there never can be any irregular " Attempts of the Prerogative upon our " Rights, whilſt we are bleſſed with a Prince of the " glorious Line of *Brunſwick* upon the Throne of " *Great-Britain*." I have all the confidence in the excellent Diſpoſitions of our preſent moſt gracious Sovereign that an *Engliſhman* ought to have, but I can't penetrate into Futurity; and, as the

* See the Narrative of the Outrages committed by the Soldiery, on Mr. Juſtice *Walker* in *Canada*.

Examiner hath not yet eſtabliſhed the Character of a Prophet, I muſt conſider this Aſſertion rather as a curious Specimen of Lip-Loyalty, I will not call it extravagant Adulation, than as a ſober Recommendation, to ſurrender all thoſe Guards and Securities of Liberty, which the Conſtitution of a Free Government hath provided; but, if the *Britiſh Americans* ſhould ever be reduced to the unhappy Neceſſity of giving up their Natural Rights, and their Civil Privileges, I believe They would as ſoon make the Surrender to a Prince of the *Line of Brunſwick*, as to any other Mortal, or Number of Mortals, in the Univerſe.

We have ſeen too a Piece in ſome of our late News-Papers, all bedawbed with the Lace of Compliment.——There is no End to human Ambition! It is perpetually reſtleſs, and puſhing forward. If a little P—ct—r † is raiſed to the Title of Excellency, and the Rank of a Kind of Viceroy, there is ſtill a Summit beyond the Eminence to which he hath been elevated, that he is ſollicitous to gain.

It hath been truly ſaid, that "it will be no eaſy "Taſk to perſuade the *Americans* to forſake the "Culture of their Lands, to leave the Ways their "Fathers trod, and in which Themſelves were "trained, to drop a Buſineſs they already under-"ſtand, in which they have had long Experience, "and by which their Families have thriven, to "change all their Habits of Thinking, and their "Manner of Life, in order to apply to Arts "which they do not know, or know but imper-

† A late notable Speech puts me in Mind of the Ingenuity of the Female Diſputant, who uſed to ſilence Debate, by crying out, *God bleſs the King, and what have you to ſay to that?*

"fectly,

" fectly, and that where Eſtates may be eaſily " raiſed by mere Tillage, the Temptations to " Manufacture are wanting, and Men, who can " depend upon their Induſtry alone, will not have " Recourſe to Arts for Subſiſtence." But that which Perſuaſion might not effect, and to which peculiar Circumſtances might be adverſe, Neceſſity, and an Alteration of thoſe Circumſtances, may accompliſh. When the Alternative is propoſed, and the one Part of it aſſures Succeſs, and a comfortable Support by a moderate Application of Induſtry, familiarized by Uſe, and rendered eaſy by Practice; and the other affording only an Experiment of precarious Iſſue, calling for an Application unexperienced and dreaded, attended with Perplexity, and productive of irkſome Anxiety, the Generality of Mankind would not heſitate in chuſing the former. But, though it would gain the Preference of Choice, yet, if the Alternative is taken away, and Choice yields to Neceſſity, the Enterprizing will form Projects, the Judicious improve, the Induſtrious execute them. Succeſs in one Inſtance, will animate the timid to make Trial of the Means which have ſucceeded under the Direction of others, ſtimulate the Phlegmatic, and rouſe the Indolent—Should the Neceſſity, after a little Time, ceaſe, new Habits may become as ſtrong as the old, and the Alternative would therefore be altered, the Choice be an Act of Deliberation, rather than of blind Impulſe; old Prejudices would be greatly abated, if not extinguiſhed, new Attachments, perhaps, be formed. From this Change, different Conſequences may be conjectured or foretold, and perhaps the moſt Confident might be diſappointed by the Event. It is not ſo difficult for Men to ſtrike into new Employments and Methods of Life,

when impelled by the Urgency of Diſtreſs, nor ſo eaſy to call them back to their old Manner of Life, and divert them from new Purſuits experienced to be profitable, and *productive of the beſt Security againſt Oppreſſion*, as ſome ſeem to apprehend.

It is not contended that the Colonies ought to be indulged in a general Liberty of Exporting and Importing every Thing in what Manner they pleaſe; but, ſince they are hindered from making all the Advantages they might do, and what Advantages might they not make, if under no Checks? They have a good Plea againſt all Rigour and Severity, not abſolutely neceſſary. That *Britiſh* Manufactures come dearer, and not ſo good in Quality to *America*, as formerly, is a very general Complaint; and what Effect it may have, ſhould they ſtill grow dearer and worſe in Quality, or the Colonies be rendered leſs able to conſume them, is a Conſideration which concerns *Great-Britain*, at leaſt as much as the Colonies. An Increaſe of Price, and falling in the Goodneſs of Quality, is the uſual Effect of Monopolies; there is no Danger of Foreigners taking Advantage of this Circumſtance in *America*, whatever they may do in other Countries; but the Induſtry it may give Riſe to in *America*, when other Circumſtances concur, is not difficult to be foreſeen.

It muſt be acknowledged, that the Balance of Trade between *Great-Britain* and her Colonies, is conſiderably againſt the latter, and that no Gold or Silver Mines have yet been diſcovered in the old *American* Settlements, or among the *Treaſures* of the new Acquiſitions. How then is this Balance to be diſcharged? The former Trade of the Co-

Colonies, which enabled them to keep up their Credit with *Great-Britain*, by applying the Balance they gained againſt Foreigners, is now ſo fettered with Difficulties, as to be almoſt prohibited. In order therefore to reduce the Balance againſt them upon the Trade between the Colonies and *Great-Britain*, this Trade muſt be contracted, ſo as to bring the Scales to an Equilibrium, or a Debt will be incurred that cannot be paid off, which will diſtreſs the Creditor as well as the Debtor, by the Inſolvency of the latter. The Income alſo of the Colonies, which was before inveſted in their Trade, will be diminiſhed in Proportion to the Produce of the Stamp-Act, and therefore the Amount of that Produce muſt be drawn out, which will create a further Reduction of the Trade.

I confeſs that I am one of thoſe who do not perceive the Policy in laying Difficulties and Obſtructions upon the gainful Trade of the Colonies with Foreigners, or that it even makes any real Difference to the *Engliſh* Nation, whether the Merchants who carry it on with Commodities *Great-Britain* will not purchaſe, reſide in *Philadelphia*, *New-York*, or *Boſton*, *London*, *Briſtol*, or *Liverpool*, when the Balance gained by the *American* Merchant in the Purſuit of that Trade centers in *Great-Britain*, and is applied to the Diſcharge of a Debt contracted by the Conſumption of *Britiſh* Manufactures in the Colonies, and in this to the Support of the national Expence.

If in Conſequence of the Obſtructions, or Regulations as they are called, of their Commerce, and the Impoſition of Taxes upon their Properties, the Colonies ſhould only be driven to obſerve

ſerve the ſtricteſt Maxims of Frugality, the Conſequence would rather be diſagreeable than hurtful ——Should they be forced to uſe new Methods of Induſtry, and to have Recourſe to Arts for a Supply of Neceſſaries, the Difficulty in Succeeding would prove leſs than the Apprehenſion of Miſcarrying, and the Benefit greater than the Hope of it. There are few People of the higheſt, and even of the middle Rank, but would, upon a ſtrict Scrutiny into their ordinary Diſburſements, diſcover ſome Articles that would admit of Defalcation.

A prudent Man, conſtrained to abridge his Outgoings, will conſider what Articles of Expence may be retrenched or given up, without Diſtreſs or Diſcomfort; and if, after this ſaving, he ſtill finds that his Expences exceed his Income, he will then conſider of what Articles he can provide a Supply by the Application of domeſtic Induſtry, or whether ſome tolerable Subſtitute may not be fallen upon to anſwer the Purpoſe of what he can neither buy, nor hath Skill or Ability to fabricate. He will reflect that the Expedient which is at firſt but an indifferent Shift, Uſe and Experience will improve into Convenience, that Practice will confer Knowledge and Skill, and theſe Facility and Satisfaction; and though the Progreſs ſhould be ſlow and gradual, Habit will grow with it, and produce Reconcilement and Content.

What are called in *North-America*, Luxuries, ought for the moſt Part to be ranked among the Comforts and Decencies of Life, but theſe will not be relinquiſhed, if a Supply of Neceſſaries may be provided by domeſtic Induſtry——For Food,

Food, thank GOD, They do not, and for Raiment They need not, depend upon *Great-Britain*.

Any thin Covering in the Summer to preſerve Decency, and ſubſtantial Cloathing in the Winter to repel the Cold, are ſufficient for domeſtic Servants and Labourers, and theſe may be provided without any Remora to the Buſineſs of Tillage, for there are many Intervals in which it is ſuſpended. There are Times too, when the Employment is ſo ſlight as to be rather a moderate Exerciſe, than a laborious Taſk, when the Work that is done might be performed by half the Number of Labourers without exceſſive Exertion, or exhauſting Fatigue. There are beſides in moſt Families thoſe, whom the Feebleneſs of immature Years, or their Sex, at particular Periods, or the Decrepitude of old Age, diſcharge from the Duties of Tillage. Leather, and Wool, and Cotton, and Flax, are at Hand: How eaſy then is the neceſſary Cloathing provided for thoſe whoſe Station does not require any Attention or Regard to Faſhion, or Elegance? ſo eaſy, that many have already gone into this Manufacture without any other Impulſe, than the Spirit of Induſtry, which cannot bear Inaction, though the Savings on this Head have afterwards been neglected. In this very conſiderable Branch ſo little Difficulty is there, that a Beginning is Half the Work. The Path is beaten, there is no Danger of loſing the Way, there are Directors to guide every Step. But why ſhould they ſtop at the Point of cloathing Labourers, why not proceed, when Vigour and Strength will increaſe with the Progreſſion, to cloath the Planters? When the firſt Stage is arrived at, the Spirits will be recruited, and the ſecond ſhould be undertaken with Alacrity, ſince it

may be performed with Eaſe. In this too, the Experiment hath been made and hath ſucceeded. Let the Manufacture of *America* be the Symbol of Dignity, the Badge of Virtue, and it will ſoon break the Fetters of Diſtreſs. A Garment of Linſey-Woolſey, when made the Diſtinction of real Patriotiſm, is more honourable and attractive of Reſpect and Veneration, than all the Pageantry, and the Robes, and the Plumes, and the Diadem of an Emperor without it. Let the Emulation be not in the Richneſs and Variety of foreign Productions, but in the Improvement and Perfection of our own—Let it be demonſtrated that the Subjects of the *Britiſh* Empire in *Europe* and *America* are the ſame, that the Hardſhips of the latter will ever recoil upon the † former.

In Theory it is ſuppoſed that each is equally important to the other, that all partake of the Adverſity and Depreſſion of any. The Theory is juſt, and Time will certainly eſtabliſh it; but if another Principle ſhould be ever hereafter adopted in Practice, and a Violation deliberate, cruel, ungrateful, and attended with every Circumſtance of Provocation, be offered to our fundamental Rights, why ſhould we leave it to the ſlow Advances of Time

† Upon a Surmiſe that a certain noble L—d, was the Author of ſome Hardſhips inflicted upon the Colonies, a reproachful and miſchievous Diſtinction hath been made by ſome People, between the Natives of *S—t——d*, and of *E—g——d* and *America*, which every judicious Friend of the Colonies muſt wiſh to ſee aboliſhed, and an *Union* rather eſtabliſhed than Diviſions promoted. Every Man who has his all, and the Welfare of his Poſterity at Stake, upon the Proſperity of *America*, at he hath an Intereſt in common with the Natives of it, ought to be conſidered as an *American*.——It is an effectual Way to make Men Adverſaries, to call and treat Them as ſuch——Beſides, laying aſide this Conſideration, the Diſtinction is extremely

Time (which may be the great Hope and Reliance, probably, of the Authors of the Injury, whoſe View it may be to accompliſh their Selfiſh Purpoſes in the Interval) to prove what might be demonſtrated immediately. — Inſtead of moping, and puling and whining to excite Compaſſion; in ſuch a Situation we ought with Spirit, and Vigour, and Alacrity, to bid Defiance to Tyranny, by expoſing its Impotence, by making it as contemptible, as it would be deteſtable. By a vigorous Application to Manufactures, the Conſequence of Oppreſſion in the Colonies to the Inhabitants of *Great-Britain*, would ſtrike Home, and immediately. None would miſtake it. Craft and Subtilty would not be able to impoſe on the moſt ignorant and credulous; for if any ſhould be ſo weak of Sight as not to See, they would not be ſo callous as not to Feel it.—Such Conduct would be the moſt dutiful and beneficial to the Mother Country. It would point out the Diſtemper when the Remedy might be eaſy, and a Cure at once effected by a ſimple Alteration of Regimen.

Of this Meaſure ſhould there be Apprehenſions, and Miniſterial Orators and Panegyriſts endeavour

tremely unjuſt; for though there is too much Reaſon to believe that ſome Natives of *America*, and of *E—g———d*, who have reſided in the Colonies, have been inſtrumental in bringing upon Us the Severities We deplore, yet hath it never been even ſurmiſed, I ſpeak it to their Honour, that any Native of *S—t—d* reſiding, or that ever did reſide in *America*, had in any Degree a Hand in them. It is much to be feared, if the Breach which a too eager Proſecution of the little Views of Party, hath made among the Inhabitants of a Colony heretofore the moſt diſtinguiſhed for Prudence and Unanimity, ſhould not be cloſed, in Conſideration of the General Calamity, that *America* as well as *Denmark*, will furniſh an Inſtance of the exceſſive Temerity of political Animoſity.

to obviate them by obſerving, that " it would " always be eaſy to reinſtate Things where they " were, and that by eaſing the Colonies of their " Burthens, and giving Encouragement to their " Produce, the Eſtabliſhment of any Manufac- " ture in *America* might be prevented :" We ſhould mark well this Reaſoning, and avail ourſelves of the Inſtruction given by our Enemies, which would point out to Us the Remedy, and the more ſpeedy the Application of it the better, and that would depend upon ourſelves.

Beſides the Urgency of ſuch an Occaſion (ſhould it happen) there would be another powerful Inducement to this ſimple, natural eaſy Method— The good or bad Succeſs of one Attempt to oppreſs, generally produces or prevents future Impoſitions. In common Life a Tameneſs in bearing a Deprivation of Part of a Man's Property, encourages Rapacity to ſeize the reſt.

Any Oppreſſion of the Colonies, would intimate an Opinion of them I am perſuaded they do not deſerve, and their Security as well as Honour ought to engage them to confute. When Contempt is mixed with Injuſtice, and Inſult with Violence, which is the Caſe when an Injury is done to him who hath the Means of Redreſs in his Power; if the injured hath one inflammable Grain of Honour in his Breaſt, his Reſentment will invigorate his Purſuit of Reparation, and animate his Efforts to obtain an effectual Security againſt a Repetition of the Outrage.

If the Caſe ſuppoſed ſhould really happen, the Reſentment I ſhould recommend would be a legal, orderly, and prudent Reſentment, to be expreſſed

in

in a zealous and vigorous * Induſtry, in an immediate Uſe and unabating Application of the Advantages we derive from our Situation—a Reſentment which could not fail to produce Effects as beneficial to the Mother Country as to the Colonies, and which a Regard to her Welfare as well as our own, ought to inſpire us with on ſuch an Occaſion.

The General Aſſemblies would not, I ſuppoſe, have it in their Power to encourage by Laws, the Proſecution of this beneficial, this neceſſary Meaſure; but they might promote it almoſt as effectually by their Example. I have in my younger Days ſeen fine Sights, and been captivated by their dazzling Pomp and glittering Splendor; but the Sight of our Repreſentatives, all adorned in compleat Dreſſes of their own Leather, and Flax, and Wool, manufactured by the Art and Induſtry of the Inhabitants of *Virginia*, would excite, not the Gaze of Admiration, the Flutter of an agitated Imagination, or the momentary Amuſement of a tranſient Scene, but a calm, ſolid, heart-felt Delight. Such a Sight would give Me more Pleaſure than the moſt ſplendid and magnificent Spectacle the moſt exquiſite Taſte ever painted, the richeſt Fancy ever imagined, realized to the View —as much more Pleaſure as a good Mind would receive from the Contemplation of Virtue, than

* The ingenious Mr. *Hume* obſerves in his Hiſtory of *James* I, that the *Engliſh* fine Cloth was in ſo little Credit even at Home, that the King was obliged to ſeek Expedients by which he might engage the People of Faſhion to wear it, and the Manufacture of fine Linen was totally unknown in the Kingdom—What an Encouragement to Induſtry! This very penetrating Gentleman alſo recommends a *mild Government*, as a proper Meaſure for preſerving the Dominion of *England* over her Colonies.

of

of Elegance; of the Spirit of Patriotiſm, than the Oſtentation of Opulence.

Not only, " as a Friend to the Colonies," but as an Inhabitant having my All at Stake upon their Welfare †, I deſire an " Exemption from Taxes " impoſed *without my Conſent*, and" I have reflected longer than " a Moment upon the Conſequences:" I value it as one of the deareſt Privileges I enjoy: I acknowledge Dependance on *Great-Britain*, but I can perceive a Degree of it without Slavery, and I diſown all other. I do not expect that the Intereſts of the Colonies will be conſidered by ſome Men, but in Subſerviency to other Regards. The Effects of Luxury, and Venality, and Oppreſſion, Poſterity may perhaps experience, and SUFFICIENT FOR THE DAY WILL BE THE EVIL THEREOF.

† See *The Regulations*, &c. Page 111.

APPEN-

APPENDIX.

BY the 12th *Charles* II, the Colonies are reſtrained from ſending the Products enumerated in the Act to *any foreign* Ports.—By the 15th of the ſame King, they are prohibited from importing Commodities of the Growth or Manufacture of *Europe*, *except from* GREAT-BRITAIN, ſaving a few Articles mentioned in this Act.

A Law, which reſtrains one Part of the Society, from *exporting* its Products to the moſt profitable Market, *in favour of another*; or obliges it to *import* the Manufactures of one Country that are dear, inſtead of thoſe of another that are cheap, is effectually a Tax For if the profitable *Exportation*, and the *Importation* of the cheaper Commodities were permitted, a Tax equal to ſuch Gain in the former Caſe, and to the Saving in the latter, would leave that Part of the Society in the ſame State and Condition, as if under the Prohibition and Reſtriction above-mentioned. As for Inſtance, in the Caſe of *Importation*.——Suppoſe a Country which I will diſtinguiſh by the Name of A, can purchaſe Commodities of the ſame Kind, and equal Goodneſs, 20 per Cent. cheaper of B, than ſhe can of C;—then it is clear, if A is prohibited from taking theſe Commodities of B, and obliged to purchaſe them of C, that A is juſt in the ſame State and Condition, as if ſhe were allowed to purchaſe the Commodities of B, on paying thereon a Duty of 20 per Cent to C.——This

In-

Inſtance, *mutatis mutandis*, is equally applicable to the Caſe of *Exportation*. Hence it appears, that the Country favoured by the Prohibition and Reſtriction, gains as much thereby, as it would do, if the proportionate Tax were paid to it, upon taking off the Prohibition and Reſtriction; or, in other Words, the Profit which the one is hindered from making, in Conſequence of the Prohibition and Reſtriction, is made by the other, in whoſe favour they have been introduced.

It hath been obſerved by a well-received Writer on the Subject of Trade, that " a Prohibition ac-
" knowledges the Commodities it is laid on, to be
" good and cheap, otherwiſe it were needleſs; and
" a Prohibition on the Goods of any one Nation,
" gives a Monopoly to other Nations, that raiſe
" the like."—Again—" A Prohibition againſt
" any one Nation, makes other Nations, having
" the like Commodities, take the Advantage and
" raiſe their Price, *and is therefore a Tax* †."

If a Prohibition, extending to one Nation only in favour of many, confers a Monopoly, and is therefore a Tax; a Prohibition extending to all other Nations in favour of one, is indubitably ſo.

From *Virginia* and *Maryland* are exported, *communibus Annis*, 90,000 Hogſheads of Tobacco to *Great-Britain*, of which it is ſuppoſed 60,000 are thence re-exported. But theſe Colonies not being permitted to ſend their Tobacco *immediately* to foreign Markets *diſtributively*, in proportion to their Demands, the re-exported Tobacco pays double Freight, double Inſurance, Commiſſion and other Shipping Charges. The whole Quantity is, moreover, of Courſe much depreciated; for going all to *Great-Britain*, the *Home-Market* is overdone, by

† Sir *Matthew Decker*.

which

which Circumſtance, the Quantity required for *Home Conſumption* is without Doubt purchaſed cheaper than it would be, if no more than *that* were imported into *Great-Britain*, and of this Glut Foreigners, and Purchaſers on Speculation alſo, avail themſelves. Beſides, a great deal of the Tobacco getting home late, the rigorous Seaſon hinders it's being re-ſhipped for ſome Months, during which, it is dead on Hand, and moreover gives Advantage to Buyers—a Loſs to the Planter, which would be avoided, if the Tobacco could be immediately ſent to it's proper Market.——

The above quoted Author hath computed the Duties, Exciſes, *&c.* on Leather, at 50 per Cent. and the Artificial Value of a Bale of *Engliſh* Cloth ariſing from Taxes, Monopolies and ill-judged Laws at 51 per Cent. by which, he means that every Hundred Pounds Worth of that Species of Manufacture, includes in that Sum 51 *l.* of Taxes. His Computation is, without Doubt, too low now, Taxes having been increaſed very conſiderably ſince the Time in which he wrote.

	per Cent.
In the groſs Sum of the artificial Value, he computed the Amount of the Taxes to be full - - -	31
Monopolies and ill-judged Laws, therefore ſtand at - - - -	20
	51

A Bale of *Engliſh* Cloth coſting - - £.	100
Includes an artificial Value of - - -	51
The artificial Value ſubſtracted, leaves the natural Value - -	49

But leſt the Eſtimate ſhould be objected to on account of it's including 20 per Cent. for Monopolies, *&c.* I will ſtate the artificial Value ariſing from Taxes, *only* to be 33 *l.* 6 *s.* 8 *d.* which will hardly be objected to, for being too high.

The Colonies, it is ſuppos'd, take, annually, Manufactures from *Great-Britain*, to the Amount of	£. 2,000,000
Therefore they pay an ANNUAL TAX of - - - -	£. 666,666: 13: 4
To which muſt be added Freight, Inſurance, Commiſſion and Shipping Charges, amounting at leaſt to 10 per Cent. the Half of which, as it might be ſaved by back-freight, *&c.* were the Colonies permitted to import *directly* the Manufactures of foreign Countries, is computed at -	100,000: 00: 0
What may be the Amount from the Reſtrictions, on all the Enumerated Commodities (except Tobacco) exported from all the Colonies, with Subſidies retained and Duties laid, upon the moſt moderate Computation may, I ſuppoſe, be ſtated at - -	150,000: 00: 0
	£. 916,666: 13: 4

Part of the Commodities ſent from *Great-Britain* to the Colonies, is firſt imported into *Great-Britain* from

from *foreign* Countries; but the Eſtimate is not exceptionable on that Account, for the general Calculation on the advanced Price of *Britiſh* Manufactures, is extremely low.—Several of the foreign Commodities receive their Perfection in *Britain.*——All of them are enhanced by the Articles of double Freight, Inſurance, Shipping, Charges, the Merchant Importer's Commiſſion, the *Engliſh* Tradeſman's Profit, the Merchant Exporter's Commiſſion, and Subſidies retained. If the Colonies were not reſtrained from directly importing foreign Commodities, they would, it is preſumed, pay leſs for them, even by 50 per Cent. than they do at preſent.

It hath been already obſerved, that there are ſhipped from *Virginia* and *Maryland*, annually, at an Average, about 90,000 Hogſheads of Tobacco, 60,000 of which, or upwards, are re-exported from *Great Britain*, to foreign Markets; but they pay to *Great-Britain*, for the Reaſons above explained, 3 *l.* per Hogſhead, *i. e.* the Sum of 3 *l.* upon each Hogſhead might be ſaved if the Tobacco might be *immediately* and *diſtributively* ſent to the reſpective Markets, in Proportion to their Demands; and an equal Sum is paid alſo to *Great-Britain*, upon the ſame Rule of Computation, *i. e.* that theſe Colonies pay what they might ſave, if not reſtrained. For, though the *Engliſh* Manufacturer gets the Tobacco he wants, without the double Freight, *&c.* yet he has the Advantage of the Glut, and an Opportunity of buying it as cheap, as it is ſold in *Great Britain* for the foreign Markets, before the Charges of double Freights, *&c.* are incurred, and therefore the Planter gets no more for his Tobacco ſold for *Home*, than that which is ſold for *Foreign* Conſumption, and conſequently

ſequently pays as much for it. For there is great Reaſon to imagine, that if theſe Colonies were at Liberty to ſend their Tobacco *immediately* where they pleaſed, the Market in *England* would be as profitable as thoſe of *France*, *Holland*, &c.—But when the Tobacco, under the preſent Regulation, is purchaſed for Re-Exportation, the Purchaſer undoubtedly conſiders the Expence he is to be at, before he gets to the foreign Market, as Part of the Price of the Commodity, and therefore lowers his Price to the Merchant in Proportion.

The above Sum of 3 *l.* for each Hogſhead, makes		£. 270,000: 00: 0
The Amount of the ſundry Impoſitions and Reſtrictions before mentioned, brought forward, - -		916,666: 13: 4
Total Amount of Taxes to *Great-Britain* - - -		1,186,666: 13: 4
Beſides the above Amount of Taxes paid to the Mother-Country, the Colonies in *North-America* ſupport their own Civil Eſtabliſhments, and pay Quit-Rents to the Crown and Proprietaries, to the Amount (ſuppoſing 600,000 Taxables, at the moderate Rate of 15*s.* each) of -		450,000: 00: 0
Total Amount of Taxes paid to our Mother-Country, and the Support of our Civil Eſtabliſhment, *annually*,		1,636,666: 13: 4

Suppoſing

Suppoſing the clear annual Rents of the Lands in *North-America*, (unreſtrained by Acts of Parliament) wou'd amount to - -	£. 2,500,000

It appears then, that the whole Tax is upwards of 65 per. Cent; and if, therefore, the artificial Value of One Hundred Pounds Worth of *Britiſh* Manufacture, (Cloth for Inſtance) is, according to the above Computation, 33 *l.* 6 *s.* 8 *d.* there was, before the *Stamp-Act*, a Tax paid by the *North-Americans*, near double of that which is paid by the Inhabitants of *England*. If the above Sum of 33 *l.* 6 *s.* 8 *d.* is too low, and ought to be increaſed, then the Tax on *North-America*, on the Article of Manufactures imported from *Britain*, muſt alſo be increaſed.

It ſhould ſeem that the Maxim of every Tax upon Labour falling *ultimately* upon the Conſumer of its Product, cannot be ſtrictly applied to the Product of the *North-American* Colonies. For, as they are obliged to ſend their Commodities to ſome Port in the *Britiſh* Dominions, or (where Indulgence is granted to ſend ſome of them to other Places) deprived in great Meaſure of the Benefit of Returns, they are by this Means ſubjected to dead Freight; and moreover, being confined in their Conſumption to a particular Manufacture, and the Commodities they export, being chiefly raw Materials, they have not the Means generally in the Power of other People, by raiſing the Price of their Labour, to throw their Burthens upon others; but are, for the moſt Part, obliged, both in their Exports and Imports, to ſubmit to an arbitrary

Determination of their Value, though even below firſt Coſt.

The ſanguine Genius of one of the *Anti-American* Writers, brings to my Mind the Fable of the Boy and the Hen that laid *Golden Eggs*. He is not content to wait for the Increaſe of the *Public Revenue*, by that gradual Proceſs and Circulation of Property, which an Attention to the commercial Intereſts of the Nation hath eſtabliſhed, but is at once for tearing away the Embryo, which, in due Time, might be matured into Fullneſs of Size and Vigour; without ever reflecting, that when the Hen is deſtroyed by his Violence, there will be no more GOLDEN EGGS. —— The following Paſſage juſtifies this Obſervation ——

" If we have from the Colonies their ALL al-
" ready, we only have it (ſays he) by Trade, and
" not by Taxes; and ſurely it is not the ſame
" Thing, whether the Wealth be brought into the
" Public Coffers by Taxes, or coming in by Trade,
" flows into the Pockets of Individuals, and, by
" augmenting his Influence with his Wealth, en-
" ables the Merchant to plunge us into new Wars
" and new Debts for his Advantage *."

The Man who thinks the Gains of the Merchant are dangerous, and that the Welfare of the Manufacturers, the Landholders, *&c.* doth not depend upon the Trade and Navigation of *Great-Britain*, is very conſiſtently an Advocate for a Meaſure which hath a direct Tendency to check them; but whether this Opinion, and very conſiſtent Conduct might not be more ſerviceable in ſome

* The Objections to the Taxation, *&c.* conſidered.

other

other Employment, than in that of a L—— of T——, is ſubmitted to their Conſideration, who are the Judges of Merit, and the Diſpenſers of its Rewards.

For a Reaſon, which the above Opinion ſuggeſts, I ſhall ſubjoin an Eſtimate of the Duties upon Tobacco conſumed in *Great-Britain*, and of the Profit to the Planter on that Tobacco.——The intelligent Reader will not apprehend it to be my Meaning, that the Planter pays out of his Pocket all the Duties laid on Tobacco, or be at a Loſs to infer, that the Eſtimate has been made with no other View, than to obviate the Principle others by their Writings ſeem to adopt.

The old Subſidy is One Penny per Pound, 25 per Cent. deducted.

All the other Duties are Seven Pence, and one Third per Pound, 15 per Cent. deducted.

An Hogſhead of Tobacco, at an Average, contains 952 lb.

The whole Duties therefore, - - £. 27 : 14 : 0

The Amount of the whole Duties on 30,000 Hogſheads, is - - - - £. 831,000 : 00 : 0

The full clear Proceeds of an Hogſhead of Tobacco, reckoning 952 lb. in each Hogſhead, has not, on an Average for ſome Years paſt, exceeded 4*l.* † wherefore, on 30,000 Hogſheads, the Planters

† See before, p. 76. The attentive Reader will obſerve, that the neat Proceeds of a Hogſhead of Tobacco, at an Average, are 4*l.* and the Taxes 3*l.*—, together, 7*l.*——Quere, How much per Cent does the Tax amount to, which takes from the two wretched Tobacco Colonies, 3*l.* out of every 7*l.*? And how deplorable muſt their Circumſtances appear, when their vaſt Debt to the Mother-Country, and the annual Burthen of their civil Eſtabliſhments are added to the Eſtimate? In theſe two Colonies there are upwards of 180,000 Taxables.

get

get 120,000 *l.* How much of the above Sum of 831,000 *l.* is nett to the Revenue, I ſhall not undertake to ſay; but I preſume it may be ſafely aſſerted, that no Part of this, or any other Public Money, is touched by any *Americans*, whether *they have great Powers of Speech* or not; though any Gentleman who might be affected by it, is not to be blamed for his Apprehenſion, that *a ſudden Importation* of a certain Commodity, might hurt the *home* Market.

The Sum of the Taxes, paid in *North-America*, will appear enormous to thoſe, who, having been told that theſe Colonies pay only 7 or 800 *l. per Annum*, in Conſequence of Taxes laid *there*, might be led, in their Dependence upon *Miniſterial Candor*, to believe, that they paid no more *elſewhere*;—but to others, who are better acquainted with the Subject, the Computation will appear too low. — From theſe Obſervations it may be inferred what vaſt Wealth in *Taxes only*, the Mother-Country has, in the Courſe of a Hundred Years, drawn from her Colonies; and how *profoundly well-informed* the Writer is, who, with equal Pertinency and Modeſty pronounces, "that it is *now* high Time "for *England* to draw ſome *little* Profit from her "Colonies, after the *vaſt Treaſure ſhe has expended* "*on their Settlement.*"

I confeſs that the above Computations are conjectural, but I believe they are probable. I mean that thoſe, who are beſt acquainted with the Subject, will think the Charge upon *North-America* is not exaggerated, and which I think very naturally accounts for the enormous Debt ſhe at preſent labours under to the Mother-Country.

Dr. *Davenant* obſerves, that, "if ever any "Thing great or good be done for the *Engliſh* "Colonies,

" Colonies, Induſtry muſt have its due Recom-
" pence, and that can't be without Encourage-
" ment to it, which, perhaps is only to be brought
" about by *confirming their Liberties*, and eſtabliſhing
" good Diſcipline among them ;—that, as they ſee
" they are a Free People, in Point of Govern-
" ment, ſo they may, by Diſcipline, be kept free
" of the Miſchiefs that follow Vice and Idleneſs.
" And, as great Care ſhould be taken in this Re-
" ſpect, ſo without Doubt, it is adviſeable, that
" no little Emulation of private Intereſts of Neigh-
" bour Governors, nor that the Petitions of *hun-*
" *gry Courtiers* at home, ſhould prevail to diſcou-
" rage thoſe particular Colonies, who, in a few
" Years, have raiſed themſelves by their *own*
" *Charge, Prudence and Induſtry*, to the Wealth
" and Greatneſs they are now arrived at, *without*
" *any Expence to the Crown* ; upon which Account,
" any *Innovations*, or *Breach* of their *original Char-*
" *ters*, (beſides that it ſeems a *Breach* of the *Pub-*
" *lic Faith*) may, peradventure, not tend to the
" King's Profit." Excellent Obſervation! but how little it hath been regarded, the preſent deeply afflicting Diſtreſs of the Inhabitants of *North America* demonſtrates ; — a Diſtreſs ſufficient to drive Men into Deſpair, who are not animated by the Hope, that —— DEUS DABIT HIS QUOQUE FINEM.

The E N D.

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